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RESEARCH REPORT

Accountability for audit findings in the Department of Social Development

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2020

DECLARATION

I, Kylan Chetty (Wits Student number: 2262117), hereby declare that the Research Report submitted for the master's in management Degree at Wits School of Governance is my work for degree purposes.

I hereby declare that this paper results from my research and wrote the Research Report myself. I certify that this research does not include without acknowledgment any material previously published or written by another person where due reference is not made in the text.



Kylan Chetty

2021

ACKNOWLEDGEMENT

I would like to thank my family and colleagues that assisted me through research and coursework at Wits university.

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I would also like to acknowledge and thank the following for their interest, assistance, guidance, and support in the preparation of this research:

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The Acting Director-General,
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The staff of the Department,
In addition, the Auditor General of South Africa (AGSA).

I offer this research to public servants at the forefront of implementation management and, through obstacles such as repetitive findings and fatigue, still ensure the success of the government's programmes and policies in serving the people of this nation.

Furthermore, I dedicate this research to my Wife and Mother. The woman that have played an integral part in my journey of life.

Kylan Chetty

Pretoria, South Africa

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GLOSSARY

KEY TERMS

The succeeding key terms will be used in the Research study:

Term	Definition	Reference
Audit	Auditing is an organized inspection of the activities and the condition of the department based on investigation of the departments' system controls (Financial Statements)	(ACFE, 2020)
Department	a division of a national government that deals with a particular area of interest	(Department of Public Service and Administration, 1994)
Accountability	Holding or being assigned responsibility for something that you have performed or something you are meant to do	(Mulgan, 2000)
Repetitive findings	Repeat findings are findings in which departments have not implemented corrective action from the initial audit, and consequently, the auditors replicate the recommendation in the successive audit.	(AGSA, 2018/2019)
Audit Fatigue	results when a firm continually conducts the same audit and the findings do not reveal new meaningful insights. Resulting in fatigue felt by employees and the department.	(Mckinnon, 2012)
Corporate Governance	balance of control between the stakeholders, managers, and directors of a department	(Gillwald, 2017)
Re- regulation	renewed regulation and the act or process of regulating again	(Alles, 2018)
Audit quality	The extent to which auditors adhere to audit standards and their professionalism in their discharge of duties and thus examined by the client.	(Zhang, 2017)

ABBREVIATIONS

The abbreviations will be used in the Research study:

Term	Abbreviation
Audit Fatigue	AF
Department of Social Development	DSD
Guidelines	GL
Public Financial Management Act	PFMA
Auditor General of South Africa	AGSA

ABSTRACT

Abstract

This research aims to examine the effect and importance of accountability of audit findings and their recommendations in the South African Department of Social Development. The research utilizes qualitative data using interview data by a sample of 16 individuals relevant to audits and accountability within the department.

In “Chapter 1-2,” the introduction and the literature review of auditing theories, repetitive findings, and accountability are presented. After that, a conceptual framework was formed, which led to a significant link between accountability and repetitive findings regarding the effect a lack of accountability has on organizational development and the repercussions.

“Chapter 3-4” demonstrates a well-constructed research methodology, which provides an indication of the Interpretivist approach the research would take through the evaluation of audit reports, literature, and interviews. Thus, the research design formed a basis for collecting valuable data that followed a process of analysis to determine the significant findings of the study.

“Chapter 5” The final portion of this research aims to conclude on the study's findings based on the core elements of accountability and the significant impact this has on the DSD effectiveness in implementing audit recommendations. The study highlights a strong existence of a lack of accountability by the DSD and the need to implement an audit policy practice that mitigates non-compliance by Senior Management in the implementation of audit recommendations.

Overall, the results demonstrated a strong existence of a lack of accountability in the department and an ineffective understanding of addressing key findings. A significant notion of the data revealed that senior managers were unable to resolve audit findings and their root causes, resulting in repetitive findings and therefore the creation of repetitive tasks resulting in a condition known as Audit Fatigue.

CHAPTER ONE: INTRODUCTION

1. Background.

The fourth industrial revolution, together with a global and economic shift, has led to the need for enhanced audit accountability mechanisms, as well as a range of accounting and corruption scandals that have plagued South Africa and the world at large, and has led to the need for enhanced audit accountability mechanisms (Kinney, 2005). Scandals such as the Steinhoff saga and State capture that have occurred over the past decade have coincided with the fluctuation and re-regulation of the audit process by shifting from a business value approach to an audit quality approach (Khalifa, 2007).

The Auditor General's Public Financial Management Act 2018/2019 report indicated that the audit outcomes regressed since 2014-15 in South African government departments, with only 80 auditees improving and 91 regressing (AGSA, 2018/2019). The report indicated that repeat findings had increased over the past five years, together with little to no improvement and that the pace at which recommendations have been implemented remained relaxed.

The report findings indicate a relaxed culture for the implementation of audit finding recommendations. The implementation of audit recommendations is accomplished by management in departments and is seen as a critical factor required in addressing root cause findings, thereby increasing the importance placed on the accountability of management to implement audit recommendations.

Therefore, the need for accountability in implementing audit recommendations is necessary to mitigate risks in departments as this may reduce corruption, enhance controls, and lead to adequate and effective service delivery.

According to Agyei-Mensah (2019), corporate governance affects audit quality due to its strategic role in the departmental environment. The importance of corporate governance and the significant relationship between the auditor and the auditee is an ongoing concern (Aikins, 2012). Therefore, the significance of the relationship between audit quality and corporate governance in developing countries is brought into context.

In developing Africa, there is a perception of low value attached to the audit function (Josiah & Izedonmi, 2013), which has resulted in negative attitudes between the audit industry and its clients. The audit process, in terms of detection and reporting, is relatively unobservable. Therefore, the necessity to associate audit quality with the audit process is required, as audit quality is the crucial element under review by audit clients and has become essential for sustaining public confidence.

Schwella (2001) states that national departments' employment of policies in terms of their delivery is relatively weak, impacting public confidence and the policies associated with service delivery. Srimai et al. (2011) state that public service policies should be applicable and functional to ensure that they achieve their desired objective. This in itself points to internal control weaknesses as a critical area of concern in the AGSA audit reports, related to outdated and inadequate policies causing various departmental outcome challenges and opening the door for corruption.

The recent challenges facing South Africa in the accountability arena (AGSA, 2018/2019), evidenced by state capture, include inadequate independence of the accountability authorities such as the Special Investigations Unit. Also, national and provincial departments' lack of executive authority has highlighted the severe challenges facing public sector audits as an effective accountability instrument (AGSA, 2018/2019).

These challenges have warranted the need for policy intervention concerning the Public Audit Amendment Act 5 of 2018 (Government Gazette, 2019) stemming from the concerning extent of unauthorized, fruitless, and irregular expenditure that has been reported in various AGSA and internal audits reports. This has resulted in a need to expand the mandate outside the realm of auditing and reporting towards audit quality and ensuring accountability.

As discussed previously, the lack of implementation of audit recommendations is of crucial concern as indicated by the AGSA and ultimately results in audit findings becoming repetitive. Repeat or repetitive findings are findings that have not been corrected by a department from the prior audit cycle, and consequently, the auditors repeat the recommendation in the following audit (USA Office of the Auditor General, 2009).

Repetitive findings, which are a possible result of the lack of accountability, result in a repetitive audit process, which, in turn, results in demoralization and fatigue in departments and constrains performance as a department.

A study conducted by Dimensional Research (2019) showed that half of the audit stakeholders reported that audits are stressful for individuals undertaking the work, which had a personal impact. Personnel were impacted by the necessity to continue their regular functions and their typical day-to-day functions, thereby negatively affecting the audit and the audit process, ultimately affecting the audit quality. This suggests a possible snowball effect where the lack of implementation of recommendations, and this results in repeat findings that may have a part to play in this resultant fatigue felt by employees and auditors.

The Public Finance Management Act 2018/2019 report by the Auditor General indicated a culture of impunity reigns within national and provincial departments (AGSA, 2018/2019). Dereymaeker et al. (2013, p.10) refer to impunity as “the impossibility, de jure or de facto, of bringing the perpetrators of violations to account.” Section 195(1)(f)-(g) of the South African Constitution requires, amongst others, that the public administration must be accountable and transparent. Thus, over the last decade, audit outcomes have become very predictable (repetitive) due to factors such as recommendations not being followed by senior management (Hayes, 2005), resulting in non-compliance to Section 195(1)(f)-(g) of the South African Constitution.

The PFMA and Constitution go further on to state that the accountability lies with each department to fully identify the risks and root causes as per the systems, processes, and objectives and implement the value-added recommendations provided by Internal and External auditors. Thus, the responsibility lies upon the Director-General and Senior Management of departments.

Therefore, this research arises out of the absence of implementation of audit finding recommendations in the South African Department of Social Development which have resulted in repetitive findings as indicated by AGSA reports detailed further in this study. The possible contributing factors may lead to audit fatigue outcomes and impunity, which are possible resultant effects to be established.

The Department of Social Development has one of the largest budgets in South Africa, dealing with billions in grants to the poor and beneficiaries. The risk of fraud and corruption and non-adherence to controls and guidelines will not only affect the department at large but the countries citizens who rely on grants.

In terms of the research, an exciting prospect exists in the knowledge gap, as audit fatigue is a relatively unknown condition in the audit environment. In academic literature, audit fatigue (AF) is the condition that occurs when a firm repeatedly conducts the same audit, and the findings do not reveal new meaningful insights (McKinnon, 2012).

AF is relatively unfamiliar in the Departmental audit environment, and individuals experiencing the effect may not understand its significance in terms of audit quality or understand that it may be deemed an actual condition in the future. As such, the research shall attempt to add value to the concept of audit fatigue.

This research is evaluated from three points; firstly, when a firm repeatedly conducts the same audit, and the findings do not reveal new meaningful insights and secondly, the effectiveness of the corporate governance structure and accountability mechanisms within the department in dealing with the audit and lastly, the fatigue felt by individuals processing these audits while performing their daily duties, thus affecting audit quality, and leading towards audit impunity. Since professionals such as government employees are usually busy with their day-to-day work, the audit can act as the proverbial 'last straw`.

Utilizing the Department of Social Development (DSD) audit reports, the focus period is from 2016 – 2019. Over this period, according to the AGSA reports, 42% of findings were repetitive. Information systems and Financial Administration have findings reappearing in each consecutive report. The departmental audit performance has also decreased over the three years, as seen in figure 1 below.

Regression in audit outcomes

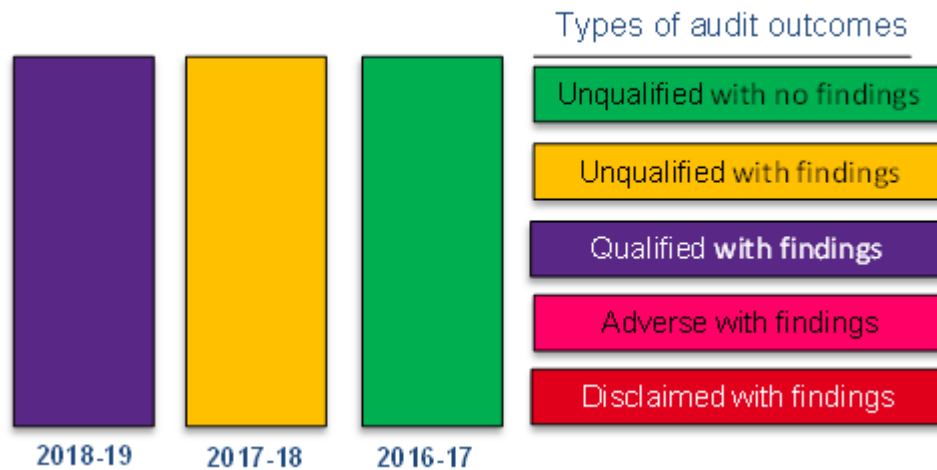


Figure 1. AGSA report on the Department of Social Development (AGSA, 2019/2020)

Unqualified with no findings – the financial statements are free from material misstatements, and there are no material findings on reporting on performance objectives or non-compliance with legislation.

Unqualified with findings- the financial statements contain no material misstatements, but findings have been raised on either reporting on predetermined objectives or non-compliance with legislation, or both these aspects.

Qualified with findings- the financial statements contain material misstatements in specific amounts, or there is insufficient evidence for AGSA to conclude that specific amounts included in the financial statements are not materially misstated.

1.1 Problem statement

Repeated and ongoing audits result in audit fatigue and audit impunity in public sector departments. As the AGSA audits departments annually, the value of the material they acquire may diminish each year owing to an audit finding similarities such as repeated findings year on year, pointing towards accountability weaknesses. Once an AGSA report is tabled and management accepts the findings and action plans, the next step involves implementing the agreed-upon recommendations by departmental management.

The AGSA 2018/2019 report, indicates a lack of non-enforcement (91 auditees regressing) of audit recommendations resulting in the occurrence of repetitive findings,

this suggests an ineffective governance structure in place for resolving findings, and the impact of the lack of accountability resulting in possible audit fatigue and audit impunity.

The Auditor General's Public Financial Management Act 2018/2019 report indicated that the audit outcomes regressed since 2014-15 in South African government departments, with only 80 auditees improving and 91 regressing (AGSA, 2018/2019). The report indicated that repeat findings had increased over the past five years, together with little to no improvement and that the pace at which recommendations have been implemented remained relaxed. The research attempts to understand accountability within departments as a proxy for how the Department of Social Development views the quality of audit recommendations and reasons as to occurrences of non-implementation.

The Department of Social Development's audit process is in a precarious position of creating a closed and defensive system that does not mitigate audit risk. That, together with the audit failure through the non-adherence of accepted audit best practice by auditors, or non-enforcement of findings by departments, may cause a condition of audit fatigue within the department, which is relatively unknown in the public sector. The research, therefore, aims to understand the process flow that ultimately may lead to this condition in the public sector, specifically with a focus on the department (DSD).

According to Fakie (1999), the need for auditing in the public sector is an essential aspect of public sector governance. The notion that all public sector services, including departments and municipalities, include promoting accountability, integrity, and good governance is an integral component of the mandate and strategic direction (Motubatse, 2017). The need to ensure a compelling connection between governance and the implementation of AGSA audit recommendations is paramount to ensure the commitment by departments.

1.2 Personal Rationale

The researcher has worked as an auditor for several years within various national government departments, focusing on Auditor General's audit findings. As such, specific observations regarding repetitive findings were identified. Working within this field, the researcher developed a keen interest in why repetitive findings occurred and explored the link between accountability and audit fatigue.

An extensive and formulated review of audit literature, audit reports, and interviews related to the significance of accountability in repetitive audit findings played a significant role in initiating this study and culminating in this research report.

1.3 Academic Rationale

South Africa has experienced corruption on a scale that has caused divides, maladministration, ineffective service delivery, and high foreign debt. Some researchers such as Chan and Costa (2005) argue that technology and science may resolve these issues. There may be a case for economic prosperity through the relationship between technology and science.

But what about an ethical element such as accountability. Ethics and accountability may play a vital role in reducing corruption and promoting a positive service delivery trend. Accountability within the audit sphere is a notion that resonates with the researcher, and there is an eagerness in the search for possible reasons of repetitive findings and the impact elements such as audit fatigue have on the cause of this social problem.

The researcher believes that accountability has an integral part to play in terms of the department's performance targets (repetitive findings) and public service individuals. The researcher believes this study will play an essential role in understanding accountability and its impact on the departmental findings and how findings are handled.

1.4 Purpose Statement

The purpose of this research is to explore to what extent accountability systems used to address repetitive audit findings within the Department of Social Development have resulted in repeat findings and audit fatigue.

The research will attempt to codify the stakeholders' accountability, roles, and responsibilities in the audit process. The researcher's objective is to create an understanding of repetitive audit findings and the link of accountability, thus addressing audit fatigue aspects. Doing so by creating a form of awareness that can be utilized to identify any weaknesses in the accountability systems and processes for handling audit findings and how accountability for audit processes is codified in organizational roles and the responsibilities in implementing audit recommendations.

1.5 Research question

Primary Question –

To what extent do accountability systems in the Department of Social Development for handling audit findings from the AGSA contribute to audit fatigue.

Secondary Questions –

How does DSD management with the department perceive the audit process?

To what extent is accountability for audit processes codified in organizational roles and responsibilities?

To what extent is legislation or regulatory frameworks utilized in how the audit process is approached within the department?

1.6 Research objectives

Primary - To explore the relationship between the accountability systems and processes for handling audit findings from the Auditor General and audit fatigue in the Department of Social Development

Secondary objectives

To determine the extent of accountability for audit processes codified in organizational roles and responsibilities;

To determine the extent to which departmental legislation or regulatory frameworks are utilized within the department in the audit process.

1.7 Conclusion

Chapter 1 introduced the reader to the study arising out of the absence of implementation of audit finding recommendations in the South African Department of Social Development, which has resulted in repetitive findings as indicated by AGSA reports. This may lead to audit fatigue and impunity, which are possible resultant effects to be established.

Chapter two describes the detailed review of related literature related to the research problem and scope identified in Chapter 1, focusing on accountability, repetitive findings, audit fatigue, and audit quality linked to the theoretical framework and creating the conceptual framework thereof.

CHAPTER 2 LITERATURE REVIEW

2.1 Introduction.

According to (Blanche M, 2010, p. 23), a literature review attempts to put the researcher's plan into context by showing how it fits into a particular field.' The theoretical foundation is elaborated upon in the literature review as the researcher's plan is clarified in terms of audit and accountability.

The researcher has completed a literature review based on a combination of both theoretical and empirical evidence. This combination has been preferred because the researcher has followed a theoretical review of books, articles and journals through google scholar and statistics in DSD and AGSA audit reports.

2.1.1 Purpose and sources

A comprehensive systematic review of the literature is required to critically assess and evaluate the study associated with the research (Onwuegbuzie, 2016). This study positions the published research to the effects of the non-implementation of audit recommendations within a South African departmental context.

The chapter is presented in three parts. Firstly, the audit process is described, followed by discussing the importance of audit finding recommendations and audit quality. The audit process outlines the importance of implementing these audit recommendations and their role as a critical determinant of audit quality.

Secondly, a discussion on corporate governance regarding accountability is provided. Based on the literature review data, the key challenges facing the implementation of audit recommendations are considered.

The third section concludes with integrating the above aspects, highlighting the possible effects on non-implementation, such as the relatively unknown audit fatigue condition and the resultant audit impunity.

2.2 Need for auditing

Auditing is an independent and objective assurance activity designed to ensure compliance with the audit requirements and substantially add value to the department (Institute of Internal Auditors South Africa, 2018). External audits are a review of a department's financial statements by an independent authority such as the AGSA (Cohen, 2014). The need for external and internal auditing is essentially to detect weaknesses in systems and enable departments to implement corrective action.

An audit's quality is expected to curtail and inhibit opportunistic conduct by the organization (Zhang, 2017) and decrease the risks regarding omissions and material misstatements. As noted previously, as per the ESA and ISA standards, audit quality focuses on auditors' adherence to auditing standards and professionalism in the discharge of their duties (Institute of Internal Auditors South Africa, 2018). However, audit quality characteristics are not easily measured, which increases repetitive findings (AGSA, 2018/2019). As a result, the need for other variables as proxies of audit quality is required. The notion that poor proxies chosen affects audit quality (Leventis, 2016).

According to Francis (2004), audit quality is a theoretical band that ranges from low to high audit quality, where the failures occur at the lower end of the band. The audit failure can occur through the non-adherence to accepted audit best practices by auditors or non-enforcement of audit findings by departments (Asare, 2019).

According to Fakie (1999), the need for auditing in the public sector is an essential aspect of public sector governance. The need for auditing in the public sector ensures an objective assessment is provided on the efficiency and effectiveness of public resources management to achieve the desired results, thus increasing accountability and instilling confidence among stakeholders and citizens (Korje, 2016).

The notion that all public sector services, including departments and municipalities, include promoting accountability, integrity and good governance is an integral component of the mandate and strategic direction (Motubatse, 2017). The need to ensure a compelling connection between governance and the implementation of AGSA audit recommendations is paramount to ensure the commitment by departments.

2.2.1 Role of the AGSA

To gain trust in the financial statements, it is essential to appoint an independent auditor to audit financial statements (Coyle, 2010). Deliwe (2019) asserts that AGSA is a Chapter 9 institution established to reinforce South Africa's constitutional democratic state. The mandate of the AGSA is to conduct financial management audits on departments and entities and report thereon. The position of the AGSA is to audit legislative and financial outputs and reports, thereby increasing public confidence (Matlala, 2020).

Each year, the AGSA auditors provide reports on South African government departments and other entities such as municipalities. The AGSA analyses audit outcomes within these reports as per the Public Financial Management Act and Treasury regulations (Independent Regulatory Board for Auditors, 2020).

The Constitution of South Africa (1996, s188) did not provide the AGSA with the power 'to take appropriate remedial action' in dealing with findings and the resultant effects during audit processes. This lack of empowerment, as cited, led to the crafting of the public service audit amendment act, deeming it appropriate to insert clauses in the legislation, specifically, s5(2)(c). The section reads: "The Office of the Auditor-General may ... do any other thing necessary to fulfill the role of Auditor General effectively" (Deliwe, 2019). The critical takeaway is effectiveness, as the role of the AGSA is essential to ensure accountability of departments, as noted by the Constitution of South Africa (1996).

The AGSA's mandate, required to ensure accountability through the analysis of findings and development of recommendations and the implementation thereof, are towards attaining an effective public financial management, but this cannot occur without the cooperation and involvement of departments and public players (Deliwe, 2019).

2.2.2 Role of audit findings

According to Cohen (2014), audit findings signify a department's carelessness as per accounting standards and supplementary financial report regulations. Johnson et al. (2012) assert that audit findings are understood as indicators used to assess the condition of internal control structures, financial management, and operational efficiency. Baber et al. (2013) position auditors as determinants of the quality of financial reports

and that their work is thus represented by audit findings that are entrenched in root causes. A root cause causes non-conformance and requires elimination through process improvement. Root cause analysis defines a range of methods and techniques used to unearth the causes of problems (Asare, 2019). Conducting root cause analysis to audit reports can result in higher impact recommendations meaningful to management but is seen as a critical weakness area in the public sector (Alles, 2018).

According to Cohen & Sayag (2014), for auditors' findings and recommendations to be implemented, they must be of excellent quality. Therefore, the need to follow international audit standards is paramount to the auditor's work and quality output (Deliwe, 2019). Therefore, through cause and effect, it can be contended that compliance and due diligence within these international audit standards could increase the percentage of implementations of recommendations made.

Auditors need to provide recommendations appropriate to management for them to be accepted by the client (Wadesango, 2018). This leads to the effectiveness of the audit process and relevant recommendations (Aikins, 2012). The idea that recommendations need to be seen to add value to the client is key to implementing recommendations. A need, therefore, for objectivity central to audit standards (Auditor General of South Africa, 2018) is required not only by the auditors but also by management responsible for implementing recommendations, as stakeholders such as parliament hold departments accountable for their audit opinions.

2.2.3 The role of audit recommendations

Eckersley et al. (2014) refer to audit recommendations as reflections of independent audit assessment of inaccuracies discovered and methods to mitigate such inaccuracies to improve. The auditor's expertise is paramount in issuing recommendations and developing performance measures to improve departmental management (Gendron et al., 2007). Audit quality forms a key consideration when performing audit procedures to ensure the advisory and consulting activities are sufficient and appropriate (Aikins, 2012). The implementation of audit recommendations lies with the department in question for accepting the relevant finding and implementation of the corrective action agreed upon with the auditor.

Cohen (2014) emphasizes that for recommendations to be implemented, they should be of quality. Audit findings and recommendations should be convincing, clear, and provide a reasonable and compelling basis for workable implementation (Hutchings, 2014). Wadesango et al. (2018) frame the notion that auditors must be competent to provide relevant audit findings and recommendations, which management finds attractive.

Audit recommendations are intended to improve departmental operations. Not all recommendations that are accepted as per the audit reports are implemented (Aikins, 2012). As Aikins (2012) and Agyei-Mensah (2019) indicate, the aspect of why recommendations are either ignored or not implemented may resonate with a weakened audit quality standard, organizational dependence, a formal mandate, unrestricted access, competent leadership, and stakeholder support.

2.2.4 Managements responsibility in the implementation of audit recommendations

According to South Africa's National Treasury internal audit framework of 2009, the accounting officer is required to ensure the review of external audit reports and plans and monitor management's implementation of audit recommendations (Treasury, 2021). Therefore, through legislature mandates, Departments charged with governance discharge their responsibilities in their responses to audit findings and audit recommendations and, after that, enact corrective action (AGSA, 2018/2019). The deliberation on how audit recommendations should be implemented should form an integral part of the audit implementation action plan's internal control processes.

According to Wilkins (1995), improved performance in public sector accountability is achieved by implementing the audit results and recommendations. The notion that most departments were not affecting the corrective action identified by auditors is a key concern (Costello, 2012). These challenges are deeply-entrenched and are usually the consequence of a usually poor understanding of governance and legislation related to administrative arrangements, an associated reluctance to apply improved processes of governance, and, most significantly, being disinclined to implement audit recommendations offered by the AGSA (Matlala, 2020).

An area of concern relates to the repetition of adverse audit findings, which are often found in previous audit reports (Aikins, 2012). This was noted by the late Auditor General

Another Mr. T.K. Makwetu, during the discussions with the Parliamentary Portfolio Committee for Public Services and Administration in 2010, where he mentioned the undesirability for a 'Chapter 9 Institution to hark back to the same issues year after year' (AGSA, 2018/2019). A mitigative measure was creating an Audit Implementation Action plan as monitored by departments' Internal Control divisions (Treasury, 2021).

2.2.5 Audit implementation action plan

Departments are responsible for implementing audit findings agreed upon with auditors, and it is only once the recommendations are implemented that departments realize the benefits of the audit activity (Deliwe, 2019). The audit implementation action plan (AIAP) is used to monitor and understand the benefits (Antonova, 2009). Therefore, the AIAP is central to ensuring the recommendations are followed through.

Despite initiatives by the public sector departments to standardize audit implementations through an audit implementation action plan, the style and application's weaknesses have been evident through repetitive findings, highlighting the need for re-regulation (Agyei-Mensah, 2019). To improve the function and value of auditing, the fundamental principles of implementation need to be revised and re-thought.

The implementation of audit action plans, which are concluded by the audit process and indicates the various divisions' measures, outlines the management measures in their response to audit findings and recommendations (Institute of Internal Auditors, 2012). As part of the follow-up procedure, management action plans are reviewed annually until the audit actions are fully implemented (Asare, 2019).

Over the past decade, external developments have affected the audit regulation activity (Kinney, 2005) and the audit action plans. There have been evident changes within the public sector with an increased focus on the accountability, effectiveness, and efficiency of its services due to increasing corruption and the ethical dilemmas facing audit institutions (Institute of Internal Auditors, 2012).

2.2.6 Repeated findings

A repeated finding is recognized as an issue found in the previous audit, for which corrective action has not been completed as planned (Costello, 2012) and can be considered a product from the breakdown of a management system or control. While

recurring findings remain typically isolated occurrences, this is not the case in the Department of Social Development. Utilizing the Department of Social Development (DSD) audit reports, the focus period is from 2016 – 2019. Over this period, according to the AGSA reports, 42% of findings were repetitive. Information systems and Financial Administration have findings reappearing in each consecutive report. The departmental performance has also decreased over the three years.

Repetitive findings can occur because of weak corrective action and incorrect identification cause (Aikins, 2012), whereby the actual problem is not resolved, resulting in repeated audits.

Ijeoma (2013) notes that the AGSA is permitted to request accountability directly from executive establishments of departments and the employees. According to Cohen (2010), 'the foundation of the implementation of audit implementation is the availability of resources and time to adopt the recommendations. The result of non-compliance lends itself to repeat findings (Audit Quality Forum, 2005).

According to Matlala et al. (2020), good governance is essential in ensuring the successful implementation of audit recommendations in departments. Literature findings, as indicated by Aikins (2012), Matlala et al. (2020), and Agyei-Mensah (2019), highlight ineffective leadership, vacant senior positions, poor governance, and a lack of consequence management as significant factors to the non-implementation of AGSA audit recommendations.

The steady repetition of these theme-based recommendations suggests that essential factors affect the successful implementation of audit recommendations in South African Departments.

2.3 Governance in the public sector

The public sector represents a principal-agent relationship, within which the department officials act as a principal's agent (Hay, 2018). Meaning, the department (principal) appoints employees (agents) and delegates certain decision-making authorities. By doing so, trust is placed and with a mandate to act in the department's best interests.

There are instances such as the agency problem where there may be differences such as in motives or principles between the principal-agent relationship (Panda, 2017), hence

the need to put controls in place, such as internal control and audits, that reinforce trust (Audit Quality Forum, 2005). Thus, the agent periodically accounts for the use of resources to deliver services, highlighting the need for a productive audit activity that reduces risks inherent in a public sector principal-agent relationship.

Audits have become a key figure in departments' day-to-day running holding departments to account for their actions and thus their service delivery to the public (Aikins, 2012). Previously audits were narrowed to sections within departments, but within the last decade, such notable factors such as corruption and state capture have resulted in the need to evaluate entire chains such as the supply chain management division (Josaih & Izedonmi, 2013).

The need, though, has also resulted in numerous audits, together with the confluence of complex supply chain systems, political pressures, and sustainability standards have led to the occurrence of repetitive findings (Asare, 2019). Auditing is a core component in a public sector governance structure (Hay, 2018). Due to the success of auditing, as measured in its ability to support successful services appropriately and equitably, public sector audits become essential to evaluate the economy, efficiency, and effectiveness of financial statements. Audit recommendations attempt to identify the risks associated with departmental outcomes' successful delivery (Aikins, 2012).

Corporate governance refers to "the processes by which organizations are directed, controlled, and held to account" (ACFE, 2020, pp 301). Good corporate governance sets a department's direction by establishing policies to guide the department's actions, instills ethics, and enforcing clear accountability lines. That, with the oversight function, ensures policies and recommendations are implemented as intended. The department's governance structures, such as the audit committee, are essential to ensure the principle-agent relationship is functioning to ensure recommendations are therefore implemented (Buckstein, 2012).

An effective audit committee structure is essential in addressing audit findings and ensuring accountability to implement recommendations (Wadesango, 2018). The structures, such as a competent internal audit function and audit committee, are essential to ensure accountability and adherence to internal control policies and procedures and highlights the need for audit re-regulation.

King's IV report on governance refers to how organizations direct and control decisions (ACFE, 2020). The difference between accountability and responsibility regarding how they are viewed is confusing in the public sector can be confused (Chadler, 2003). Responsibility is the commitment to act or decide upon, and accountability is the commitment to answer for an action (Chadler, 2003).

2.3.1 Public sector audits

Asare (2009) concludes that public audit functions' role involves three key aspects: assessment and improvement of governance processes, control, and risk management. The audit of the public sector environment requires sophisticated audit experience (Motubatsea, 2019). Within South Africa, this is relatively noticeable due to political interference and non-compliance with legislative frameworks (AGSA, 2018/2019); therefore, the need for good corporate governance establishes policies to guide an organization's actions.

Productive public sector audit activity strengthens governance, but only if the audit is one of quality and the recommendations are implemented by management. The Institute of Internal Auditors (2018), together with Alles (2018), asserts that a good audit and implementation activity can only be successful if there is organizational dependence, a formal mandate, unrestricted access, competent leadership, and stakeholder support.

Public sector audits need to buy-in by all relevant stakeholders to be effective (Agyei-Mensah, 2019), departments thereby need to be transparent and accountable while achieving performance targets derived from the National development plan. A key responsibility of public sector audits is to ensure oversight accountability. Oversight addresses whether departments are performing as per their strategic plans and outcomes. This basis is formed from policy priorities versus budget realities (Department of Public Service and Administration, 1997).

Effective public sector audits reinforce governance by significantly increasing the public's ability to hold departments accountable (Buckstein, 2012). Public sector audits are crucial for promoting credibility, thus reducing risks of fraud and corruption. Auditing, therefore, is the basis for good public sector governance (Baber, 2013).

The audit findings confirm the significance of implementing the audit recommendations to ensure management accountability and the agreed-upon actions as per the audit report (Liu, 2012). This highlights the need for creating awareness and emphasizing the importance of accountability.

2.4 Accountability

Accountability in correcting a course is a commonly utilized principle. When departments have achieved audit findings, a good public sector governance structure will determine the root causes, require actions, and preventative measures. Audit findings, root causes, and the resultant recommendations, therefore, are key determinants to lead departments to identify and remedy critical internal control deficiencies (Matlala, Lesedi S. and Dominique E. Uwizeyimana, 2020). Accountability requires reporting both actions and the results of those actions (Institute of Internal Auditors, 2012). According to the Auditor General of South Africa (2018), Accountability is a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and the means used.

The recent public sector challenges have highlighted the need for accountability and the effective and efficient use of services. Citizens are demanding transparency, as seen with Covid-19 PPE tenders, as the need for improved services coincides with a finite number of resources. Therefore, the need for effective auditing and audit implementation is paramount in terms of the increased focus and accountability (Salehi, 2017).

The public sector has mandates and regulations that vary to the private sector. Therefore, the importance of corporate governance is essential to add value. The central point of developing a democratic institution dictates that citizens' representatives be held accountable. Therefore, management's accountability and capabilities in understanding audit root causes and audit recommendations are essential (Josaih & Izedonmi, 2013).

According to the Statutes of the Republic of South Africa (1996), accountability is the very essence of the Constitution of the Republic of South Africa Act No. 108 of 1996. Therefore, departments play an oversight role in promoting financial accountability within their relevant mandates. Free et al. (2013) and the Canadian Comprehensive Audit Foundation assert that auditing serves as an accountability relationship between the

principal and agent. Therefore, when a recommendation is made to the department, the implementation's accountability rests with management (principle).

2.5 Challenges faced by departments

Recommendations by auditors may not be valuable to a department if they are not one of quality. A recommendation that is of value should be of high quality to resolve a problem (Cohen, 2014). Wadesango et al. (2018) assert that recommendations are valuable when management implements the agreed-upon recommendation. Various challenges may hamper implementation and cause the repetition of findings according to diverse literature and as noted below.

Cohen & Leventis (2013) suggest that managers prefer a minimal audit delay referred to as 'audit lag.' According to Taylor (2000), public financial statements are primarily general financial information, which indicates the performance and financial position; hence, they constitute an accountability medium. South Africa has a highly politicized atmosphere, in which the public administration and accounting are expected to be influenced through political means, causing audit lags and audit breaks (Arowoshegbe, 2017).

For instance, the Auditor-General (2018) indicates that the reasons for slow progress towards clean audits in municipalities can be traced to the fact that around half of the political leaders at the municipal level have not been responsive to the messages of the AGSA. With the challenges facing the AGSA, it lacks sufficient authority to ensure that audit findings and recommendations are acted on in parliament (Aikins, 2012).

Dessaiegn and Aderajew (2007) demonstrate that management support to audit is considered one of the determinants of audit attributes. They also indicate that audit findings and recommendations would not serve much purpose unless management is committed to implementing them. Various institutional challenges noted by the AGSA report (2018/2019) include costs associated with implementing findings. Factors include the size, scope, and complexity of the departments, and a paradigm shift within the accountability arena, as seen by increasing corruption and non-adherence to policies and procedures (Johnson, 2012). AGSA (2018) has noted an increase in departments' non-adherence to essential pieces of legislation that govern public finance management.

Public sector departments may not have similar built-in performance and accountability measures as the private sector (Jarrar, 2007) to provide the audit added value as required. Therefore, the importance of auditors' and managers' capabilities to achieve the desired objectives is paramount. Without the ability to perform the functions, applying the audit recommendations cannot be executed effectively. Ferguson et al. (2014) highlight challenges, such as a lack of public officials' commitment and capabilities in their duties.

According to Rossouw et al. (2004), the South African public sector's inefficient implementation processes have weakened policies' effectiveness. The public service performance can be strengthened by developing monitoring and evaluation systems (Kusek & Risk, 2004). To achieve this, the South African government established the Department of Monitoring and evaluation to improve the monitoring and evaluation systems.

The audit action plan, a monitoring system, provides step-by-step instructions to achieve desired audit outcomes cost-effectively, such as addressing a deficiency identified during an internal audit (Aikins, 2012). The AGSA (2018) report indicated that a need for capable and accountable officials to implement the actions was lacking. Therefore, the public officials need to implement and monitor audit action plans, address audit findings identified by the Auditor General, set action plans to address audit findings specifically, and ensure that the responsibilities assigned are conducted consistently.

2.6 Consequences and basis for resultant audit fatigue and audit impunity

The audit process and outcomes can be tarnished by factors that diminish the value (audit quality) to departments (AGSA, 2018/2019), the continuous (repetitive) auditing cycle is an instance that results in a potential outcome of AF and audit impunity. Thus, the creation of repetitive audits and non-adherence to implementation has a far-reaching effect on departments' business continuity and service delivery (Aikins, 2012).

Thus, the audit process is in a precarious position of creating a closed and defensive system (Chadler, 2003). That, together with the audit failure through the non-adherence to accepted audit best practice by auditors or non-enforcement of findings by departments (Johnson, 2012), may cause a condition of audit fatigue. As noted by scholars though limited in terms of evaluation, audit fatigue is the condition that occurs

when a firm repeatedly conducts the same audit, and the findings do not reveal new meaningful insights (McKinnon, 2012). According to Khalid (2020), audit fatigue occurs from the repetition of effort because of numerous audits causing human effort and high costs.

Webster (2021) defines fatigue as “a state or attitude of indifference or apathy brought on by overexposure to the repetitive task.” Audit fatigue varies from plain fatigue as it is a direct consequence of exposure to frequent and multiple audit activities (Khalid, 2020). Certain scholars such as McKinnon (2012) state audit fatigue is an outcome of multiple audits that cause fatigue to auditors and audit clients, though the exploration of audit fatigue beyond its basic definition has not been studied, including its effects and antecedents. (Khalid, 2020) asserts that as audits become continuous and repetitive, the pressure on departments, management, and the staff grows exponentially, leading to the increased likelihood of questionable means to fulfill the recommendations or non-compliance thereof. The resultant effect is audit impunity.

Within a South African context, the Public Financial Management Act 2018/2019 report by the Auditor General indicated that a culture of impunity reigns within national and provincial departments (AGSA, 2018/2019). Corruption, amongst other factors, plays an integral role regarding impunity in departments. According to the IIASA (2014), combating corruption necessitates the attempts and cooperation of external auditors, regulatory authorities, and governance structures.

2.7 Knowledge gap

The creation of repetitive audits and non-adherence to implementation has a far-reaching effect on departments' business continuity and service delivery (Aikins, 2012). That, together with the audit failure through the non-adherence to accepted audit best practice by auditors or non-enforcement of findings by departments (Johnson, 2012) may cause a condition of audit fatigue as well as impunity.

The sentence is repeated to highlight the importance of repetitive findings and the link to audit fatigue. Accountability and a sound relationship between AGSA and departments are crucial to ensuring our Constitutional mandate. The notion that all public sector services, including departments and municipalities, should promote accountability,

integrity and good governance is an integral component of the mandate and strategic direction (Motubatse, 2017).

The literature has highlighted the importance of the audit process, the importance of audit finding recommendations and audit quality. The audit process outlined the importance of implementing these audit recommendations and their role as a critical determinant of audit quality. Secondly, the importance of corporate governance regarding accountability is laid clear and based on mandates relevant to departments. The final section concluded with integrating the above aspects, highlighting the possible effects on non-implementation, such as the relatively unknown audit fatigue condition and the resultant audit impunity and emphasized how little literature can be found on audit fatigue.

The research, through the literature, found a fundamental gap as to the 'missing link' of the audit process. Why are audit recommendations not being implemented, The study aims to add to the existing body of knowledge by highlighting the non-compliance by senior management in implementing recommendations and why this occurs, noting the limited theory available and the need to introduce policy practice to mitigate the identified risks.

Conclusion

The second Chapter described the detailed review of related works of literature as correlated to the research problem and scope identified in Chapter 1. The focus has been on audit and fatigue theories, linked to the theoretical framework and the creation of the conceptual framework.

Despite increasing attention to the role audit has within companies and departments, limited researchers have examined its effectiveness and the impact the activity produces, which could either be negative or positive. The researcher has thus linked audit and fatigue into his conceptual framework of thinking and the idea that AF can influence a department negatively.

The researcher combined audit and fatigue theories through the theoretical framework. This was achieved by reading books and articles that gave an insight into each theory. The researcher consequently developed a 'workable' meaning of the definition of AF. In

the conceptual framework, the researcher used this definition to register the consequences that could occur because of AF. The researcher then identified the practical consequences. Finally, key considerations were developed to determine the actions necessary to address the research problem.

The third chapter describes the integral component of the research activity, i.e., to develop an operational research design that indicates the link between the analysis, data collection, and conclusions to be developed. This design applies the most appropriate inquiry methods, nature of the research instruments, sampling plan, and data types to be utilized. The detailed review of the research design and methodology was correlated to the research problem and literature review identified in Chapters 1 and 2.

CHAPTER 3 RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

According to Burns & Grove (2003), Research methodology refers to methods used to obtain, organize, and analyse data. The methodology in terms of the researcher's study illustrates how the study was conducted.

The third Chapter describes the integral component of the research activity to develop an operational research design that indicates the link between the analysis, data collection. This design explored the most appropriate inquiry methods, nature of the research instruments, sampling plan, and data types to be utilized. The detailed review of the research design and methodology was correlated to the research problem and literature review identified in chapters one and two.

Burns & Grove (2003) outline a research design as "a blueprint for conducting a study" and allowing for the process's control in terms of the findings. The researcher's research design can be viewed as the blueprint for evaluating accountability on the repetitive findings within the Department of Social Development, using specific techniques that shall be discussed further. The researcher followed the approach using an exploratory, descriptive, and qualitative research design.

3.1.1 Research Paradigm

According to TerreBlanche and Durrheim (2015), the research paradigm remains an all-encompassing system of interrelated practice and thinking that define the inquiry's nature. The paradigm selected for this type of study was Interpretivism, as the audit environment in which the departmental individuals find themselves constantly affects them, as proposed by Du Plooy-Cilliers, Davis, and Bezuidenhout (2014).

The critical aspect linked to this paradigm is that continuous audits lead to ineffective reports and fatigued workers affected by accountability mechanisms. This type of study tries to understand and describe meaningful social action and experiences, Du Plooy-Cilliers, Davis, and Bezuidenhout (2014). In effect, the researcher wanted to understand and interpret the behavior that repetitive findings cause.

3.1.2 Research Design

Burns & Grove (2003) outline a research design as a proposal for steering a study, and Cohen et al. (2001) view this as a description of procedures for conducting research. The research design selected can be viewed as the blueprint for evaluating the absence of re-regulation within South African national departments, focusing on the Department of Social Development and the contributing factors such as a lack of accountability that result in a condition known as Audit Fatigue (AF).

The research adopted a qualitative approach. A distinctive feature of the qualitative approach is the use of words rather than data (Maree, K., 2017). The qualitative approach focuses on settings where the contact occurs. The rationale for utilizing a qualitative approach is that the research focuses on the natural setting where the interaction occurs. This is the interaction among the auditees, auditors, and the audit process as the researcher attempts to seek answers to questions by analyzing individuals and their interactions in a social setting. Thus, the matter utilizes meanings-based information rather than statistical forms, as meaning shall be attained through the research participants' emotional state, opinions, and experiences.

The qualitative approach was chosen, in part, due to the research being conducted through an interpretive lens, as individuals adapt to alteration and the environment in which they discover themselves, which continually influences them (Du Plooy-Cilliers et al., 2014). The approach ultimately attempted to understand human behavior (Bryman, 2012) as the research problem associated with interpretivism as the auditees adapt to alterations of the audit process/cycle and thus the potential influence on their 'behavior.'

3.2 Research tools and their application

The data that was utilized in this research consisted of primary and secondary data. Table 1 indicates the data collection (primary data) (Joubert, 2005). Data was generated from conducting interviews on the sample to obtain first-hand information to resolve the research problem.

Planned sequence	Planned activity and technique to be used	Description	Method of documentation
1 st	Conduct one-on-one interviews (Semi-structured).	A relevant sample will be selected as per the auditees and auditors.	Audio recording and verbatim transcripts
2 nd	Potential follow-up on one-on-one interviews.		

Table 1. Multimethod data collection plan

3.2.1 Semi-structured interviews

Rowley (2012) proposes that interviews are valuable when experiences and opinions are essential and when information on the subject is absent. Bryman (2012) suggests that semi-structured interviews allow the researcher to cover critical areas while allowing flexibility. The researcher utilized standardized open-ended techniques as this allows the respondent to speak freely, thus ensuring that in-depth data will be acquired, which can be deciphered through coding. Obtaining this data from relevant participants with different viewpoints prevents bias and adds credibility to the research study.

3.2.2 Secondary data

The secondary data includes the AGSA reports, internal audit reports of the department, and other reports relevant to the research using document analysis. The data was integrated with the primary data to offer a comprehensive analysis of the research problem (Creswell, 2003).

3.2.3 Sampling

A sample is necessary as we attempt to learn about a population (Maree, K., 2017). The singular forms of sampling classes include probability and non-probability methods. As each element is not known as in the probability method, non-probability shall be utilized, which is more qualitative as the research attempts to explore and understand the contributing factors and consequences of AF. Therefore, it seeks to attain data from individuals who are familiar with audit processes and procedures.

The non-probability sampling method considers the sample's representativeness significant, as probability at some point will occur through data saturation (Maree, K., 2017). This is where no new information comes through, and everyone gives the same type of answer. Therefore, this type is justifiable as the research included a sample of auditees and auditors, and due to data saturation, the results are generalized holistically as per the auditee/auditor population.

Non-random sampling was enacted as a sample group matched to the departments' overall population based on critical criteria such as individuals who worked with auditors or assisted in the audit process. Management responsible for audit responses and implementation was a crucial focus research area regarding the accountability aspect.

The selection criteria include:

1. Auditors responsible for identifying root causes and recommendations.
2. Management responsible for audit responses and implementation.
3. Staff dealing with the audit process and the necessary implementation actions.

According to Bryman (2012), the sample size depends on the saturation concept and can be contentious (Mason, 2010). Guest et al. (2006) state that saturation arises within the first twelve interviews. The interview sample included twenty participants from the department. The sample more extensive than the saturation of twelve caters for interviewees' reluctance to participate and includes auditors and staff of the department, essentially catering to two types of interviewees.

The research population is noted in table 2 below and includes all the participants relevant to the research. The semi-structured interview included twenty participants from the Department and AGSA. (Inclusive of auditees and auditors).

Department/entity	Type of individually linked to research	Other
Department of Social Development	Auditee (Eight Management and four staff associated with audits)	Four – Internal Auditors
AGSA	Four AGSA Auditors	

Table 2. Population of research**3.3 Process of analysis**

The researcher identified patterns that result from the data composed via the interviews and relevant literature themes, noting that the literature utilized to define the analytical framework for the interpretation of the data. Coding will be utilized to re-conceptualize data resulting in a more in-depth analysis. The researcher recorded philosophies and ideas that emerged from the data, literature, and participants to add value to the research's credibility.

Qualitative data analysis is converting data collected from word to themes (Maree, K., 2017, p. 27). Therefore, the research shall utilize thematic analysis (coding) to translate and transcribe the interviews and summarize them.

The analysis assisted in identifying the relevant themes associated with audits, audit processes, and fatigue. Identifying the contributing factors of AF and identifying patterns of language that could substantiate the findings. The research has been analyzed according to the following steps seen below in table 3 in terms of the process analysis to make sense of the primary and secondary data collected. This helped understand how participants infer AF's phenomena by analyzing their knowledge, perceptions, experiences, and feelings.

Steps	Data analysis techniques	Description of technique
1	Shape and prepare data	Transcribe interviews
2	Read/declaim the data	Read and reread the data to obtain a general sense of the information. Reflective notes can be made, and new understandings in terms of the data can be made.
3	Utilize coding procedures	Code using thematic analysis and conversation analysis.
4	Themes and subthemes identification	Combine codes into relevant themes and then categories and label each.
5	Theme discussion	Discussion of analysis of findings. Use supervisor knowledge in order not to be biased.

6	Data interpretation to obtain meaningful attributions to the research	Use the theoretical framework in terms of the study to obtain and integrate findings.
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Table 3. Steps in the analysis process developed by the researcher.

3.4 Limitations, feasibility, and positionality

The notion of the halo effect concerning cognitive bias occurs when the researcher's knowledge of participants influences their judgment in terms of research findings (Cohen, Manion, & Morrison, 2001). The researcher, an auditor, could be biased as he understands the audit process and certain limitations. Therefore, the researcher shall fall back on the teachings/ethic codes associated with his profession in that he shall be objective, have integrity, and be competent in his conduct and uphold this in the research process. The researcher noted the important aspect of bias and conflict of interest and noted and included strategies to mitigate this that included checking for alternative explanations, verifying with more data sources such as the internal and external audit reports, and having an academic writer review my results.

The nature of reporting is another limitation that could occur, as certain information is restricted due to department audit reports being classified information. A request will be issued to the departments to conduct research and provide the research findings once completed. The requests, therefore, were obtained beforehand through recognized departmental processes to limit delays or obstacles.

In the feasibility arena, the research is achievable as access to data, individuals, and the costs related are minimal due to the researcher's environment. This scope of the research falls in line with the researcher's passion and thus eliminates uncertainty.

3.5 Ethics

Ethical measures are essential in qualitative research as this provides an ethical conduct structure (liste, org., 2015), that should be utilized in terms of the participant information and the reporting of the findings.

The proper measures included in this research study include consent as the researcher requested approval from the Director-General of the departments to conduct the

research together with confidentiality as this is a crucial determinant for research participation by auditees.

Privacy, together with anonymity is essential, as the researcher notes that privacy and anonymity is a critical determinant for research participation by individuals' (Creswell, 2003). The researcher shall utilize codes instead of names to ensure the confidentiality of the participants. The researcher is the only individual who will know the participants' identity, and privacy will be upheld by not fastening the participant's names to the research study. The right to vacate the study, if necessary, will also be applied, as participants will be informed that they could withdraw from the research at any time as this is a voluntary activity.

Finally, the distribution of results to the department, the researcher notes the Director-General's request to submit the research once completed. The university's ethics clearance was obtained once the research was presented and approved by the research panel. Ethics Number : WSG 2020 27.

3.6 Validity, reliability, and dependability

The researcher has ensured credibility by ensuring the research design will fit the research question and debriefing sessions with the research direction supervisor. The researcher will ensure dependability by the data gathering's operational detail and the project's reflection once completed (Maree, K, 2017, p. 124).

The researcher shall provide detailed information, allowing the reader to determine his/her opinion provided that the reader is au fait with the study. i.e., works in the audit field or deals with the audit process.

Conformability refers to how findings remain shaped by the participants and not through research bias (Maree, K., 2017). The researcher shall ensure he refrains from providing his motivation and or interests. The audit trail through the above processes is essential in the development as this allows the observer to trace the course of the research, ensuring a transparent process.

The researcher deliberated between two design methods and settled on a combination of exploratory and descriptive research. Burns & Grove (2003) outline exploratory

research as research that discovers new ideas and provides new insight into a study. The researcher identified with this type of research as this was conducted to have a better understanding of the existing problem identified in terms of the knowledge gap, trying to gain familiarity with an existing phenomenon and acquire new insight into it to form a more precise problem, but it makes the researcher determine how and why things happen. According to Burns & Grove (2003), descriptive research “is designed to provide a picture of a situation as it naturally happens.”

The researcher believes studying repetitive findings as naturally as it occurs will help provide an overall picture of the situation and identify issues leading up to the problem by providing some new insight into Audit Fatigue. This is somewhat of an unknown area.

3.7 Researcher's Role

In terms of the researcher's role, the researcher tends to become subjectively immersed in the subject matter, according to Keller (2018). However, the researcher shall play a participative and subjective role in this study, as he is both the researcher and participant due to the qualitative research study conducted.

3.8 Type of Research Questions

The research proposal contains four research questions which consist of empirical research and non-empirical questions. Empirical research refers to what can be measured and observed, while non-empirical refers to aspects that cannot be observed directly (Du Plooy-Cilliers, F., Davis, C. & Bezuidenhout, 2014, pp. 69-70).

In terms of the researcher's questions, in the order of which they are noted in this study, the type of research questions would be:

- Meta analytical questions that determine the current state of the research problem.
- Exploratory questions in answering the “what” in terms of accountability, repetitive findings, and AF.
- Casual questions in terms of answering “why” this occurs.
- Philosophical questions in terms of noting the ideal state needed.

3.9 Conclusion

An essential part of the research chapter was to advance an effective research design that displays the logical link between the data collected, the analysis, and the conclusions drawn. This design satisfies the end to the mean of the research methodology.

In this section, the research design, sampling type, research instrument, the dependent and independent variables were applied. Finally, the model specifications used for data analysis, which are applicable and used in the study, are included.

Chapter 4 presents the analysis and discussions of research findings obtained from the interviews. It reports the investigation results obtained from public service officials and auditors within the Department of Social Development and AGSA that were covered in the interviews.

CHAPTER 4 PRESENTATION AND ANALYSIS OF DATA

4.1 Introduction

As demonstrated in the previous chapters, this study's objective is to evaluate the effect and importance of accountability of audit findings and their recommendations in the South African Department of Social Development.

A substantial portion of Chapters 1 -3 was to advance an effective research design that displayed the logical link between the data collected, the analysis, and the conclusions drawn. A conceptual framework was created utilizing the relevant theories, problems, and research questions. The researcher noted that the relevant information required testing to answer the research problem and thus decided on the interview data collection methods.

In this chapter, the research design, sampling type and research instrument used for the study's data analysis are employed. This chapter thus outlines the research findings and the relevant discussions in a thematic approach.

The relevant themes were examined and analyzed from the transcribed interviews. The transcription and the relevant analyses were unified under cohesive headings to provide a narrative that ultimately attempts to answer the relevant research questions developed in chapter 1.

Firstly, the analysis is presented and discussed. Secondly, respondents' perspectives and views on the effect and importance of accountability of audit findings and their recommendations in the South African Department of Social Development are outlined. Lastly, the respondents' assessment and opinions on the changes needed to mitigate repetitive findings are articulated.

A variety of direct quotes from the endorsed transcribed interviews comprised of italics in the discussion were utilized to emphasize a particular theme. To ensure confidentiality, the respondents were provided aliases as per the transcription as were noted as AF1, AF2, AF3, etc.

Department/entity	Type of individually linked to research	Other
Department of Social Development	Auditee (Eight Management and four staff associated with audits)	Four – Internal Auditors who have a national degree or higher.
AGSA	Four AGSA Auditors registered with SAICA.	

Table 4: Sample respondents

In instances where respondents' perceptions were either similar, maintained, and different from the stated chapter 2 literature review, the relevant conclusions have been further discussed and integrated into the research and its findings. Therefore, this Chapter presents the analysis and discussions for the research findings obtained from interviews. It reports on the investigation results obtained from individuals with the DSD working with audits and auditors auditing the DSD.

Data Collection Performance Against Plan

The data used to conduct this study are the primary and secondary data obtained through the interviews. Interviews are a data collection technique, which allows the researcher to question the sample selected.

Burns & Grove (2003) delineate suitability criteria as a list of characteristics that is required for a form of membership in the target population. The criteria utilized for this research were:

- Individuals including management working within DSD assist in the audit process, Population – 10 individuals.
- Auditors auditing the DSD and dealing directly with the public service employees. Internal and External Auditors. Population - 5 Individuals .

Organisation of The Data

The organisation of the data focuses on linking the findings together and demonstrating how these findings flow from the research questions. The coherence and link between the findings and the conceptual framework are confirmed through the following analysis.

The analysis strategies utilized by the researcher include:

- Thematic analysis (Coding), the researcher translated and transcribed the interviews by forming a summary and identifying the relevant themes as linked to the transcriptions.
- Open or substantive coding, the researcher read through the entire text to form an overall impression concerning the questions presented to the participants via the interview and the resultant transcriptions.

The researcher aims to identify patterns or themes that result from the data collected via the interview and the resultant transcriptions. Coding was utilized to re-conceptualize data resulting in a more in-depth analysis of the data. The researcher recorded any viewpoints and ideas that may emerge from the data and participants as they may impact the data collected.

Response Rate for Interviews

The interviews (See Annexure B) were conducted following the data collection plan, made up of twenty individuals involved in the audit process (management and audit individuals, including AGSA). Of these twenty planned interviews, 16 respondents accepted, giving a response rate of 80%. This shows a respectable response rate in terms of the collection selected.

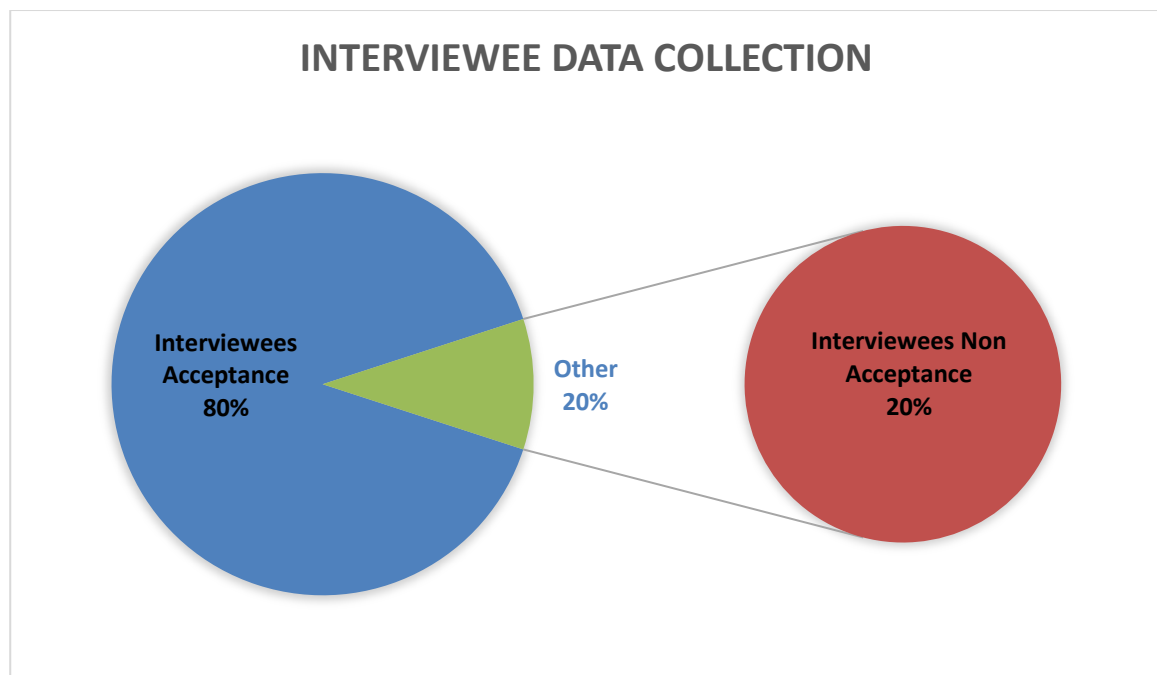


Figure 2. The graphic in terms of Interview Data Collection

Collected Data

The fourth chapter represents the analysis, discussions and presentation of the research findings, and this section provides the presentation of the researcher's results. The following data shall be displayed to provide an overview of the findings.

The researcher utilized standardized open-ended techniques as this allowed the respondents to speak freely, thus ensuring that in-depth data had been acquired, which was deciphered through coding. Obtaining this data from relevant participants with different viewpoints prevented bias and added credibility to the research study.

Respondents Profile

Of the respondents, nine (56%) were males, and seven (44%) were females. In this category, the share of males is higher than females but does not limit or hinder the study results. In terms of the respondents' field of study, the majority were qualified managers (32%), staff (30%) and internal (18%) and external auditors (20%). In terms of the respondents' field of work, the majority worked with the DSD and Audit (62% and 38%, respectively). This suggests that they are specialized in their field and can contribute to the research study.

Collected Data in terms of the Interviews

The interviews' results confirmed that the research problem was material in nature and thus was in existence. Four intended participants from the Department felt the interview might impact themselves personally and decided not to partake in the study. This did not significantly impact the study as the required information from the participants who responded was sufficient to provide data saturation and confirm the research problem.

4.2 Role of Auditors

The first premise of this research revealed that interviewees understood the importance of auditors and the definitive role as an assurance provider within the department. There was consensus that audits assist management in identifying control weaknesses within the department, apart from ensuring oversight and accountability. As Fakie (1999) proposed, the need for auditing in the public sector is an essential aspect of public sector governance. Interviewees were of the notion that audit structures did not require further re-regulation, as previously identified in the literature by the researcher.

The role of the audits is to ensure officials comply in terms of regulations and should ensure oversight and accountability apart from being a value-adding assurance provider.

AF2 (AGSA Auditor).

Interview participants indicated that audits are seen as added value activity that may assist departments in ensuring accountability within the department. The method on how audits should add value was dissimilar between auditors and DSD staff. The process and the methods utilized by auditors were a noted concern by management, such as interns performing detailed audits on matters that directly impact the department's audit opinion.

AGSA sends interns to complete important aspects of the audits, and they don't necessarily have the skills and the understanding of the department culture.

AF5 (Staff dealing with audits).

The research revealed an average of 80% of respondents within the DSD felt auditors' roles should be clearly defined and not focused through a policeman approach, which links itself to the first premise and indicates the auditor's role as essential to build trust in the principle-agent relationship.

Managers tend to see AGSA as policeman, and they tend to protect themselves and then do not accept the recommendation based on the fear that what they are doing is wrong even if they know it is wrong.

AF3 (Staff dealing with audits).

The issue of audits must be a regular occurrence and a management tool and not a method to catch the wrongdoings of management."

AF9 (DSD Senior Manager).

75% of the respondents felt that their attitude would change if the auditors' role were clearly defined as an advisory and assurance role; and provided clear root causes and relevant recommendations within audit reports.

Therefore, the role auditors provide is paramount to the audit process and, if not clearly defined, may lead to management identifying auditors as a policeman and not value-adding assurance providers. As indicated by AF3's quote above, management creates the portrait that if the department's management feels threatened by the audit/auditors,

the value the audit provides in terms of identifying weaknesses and the relevant recommendations may be ineffective.

4.3 Concerns on how audits are conducted within the department

The research participants revealed challenges on both the audit and departmental sides in terms of the audit process. An average of four out of six audit respondents felt there was insufficient assistance by DSD Management.

We get intimidated, we get shouted at, we are treated badly in so many ways. They say we do not know what we are doing (They do not assist in helping us, though). If you are very junior, they will undermine you.

AF7 (AGSA Auditor).

Audit respondents stated that DSD management does not yet understand and appreciate the capabilities of the audit function as an assurance provider. Trust was a concerning factor between the auditee and department, and the auditor and respondents indicated a sense of discomfort in dealing with the public sector and auditors.

Trust is being displaced as auditors and departments are appearing in so many corruption scandals, where is the accountability.

AF5 (Staff dealing with audits).

Department respondents stated that auditors first do not understand the culture within, the political pressures placed on senior management, and the resources utilized by AGSA to conduct the audits, such as the use of audit interns that appear year on year. The AGSA interns lack the experience in dealing with the audits in that they require constant training as new interns appear year on year. This requires staff to explain processes previously provided, thus leading to frustration with auditors.

AGSA send interns to complete important aspects of the audits, and they don't necessarily have the skills and the understanding of the department culture.

AF5 (Staff dealing with audits).

4.4 What are repetitive audits findings, and why do they occur

A repeated finding is recognized as an issue found in the previous audit, for which corrective action has not been completed as planned (Costello, 2012) and can be considered a product from the breakdown of a management system or control. Interview

Participants' responses were split into two notions: firstly a lack of accountability and consequence management by the department. Management may not implement recommendations as intended.

Repeated findings are not taken seriously, comes to lack of legislation, no matter how many findings there are, there will not be any accountability.

Auditors raise findings, and management does not care. It will sit on shelves or as a folder on their computer. They will provide answers at meetings with AGSA and then after nothing is done.

AF7 (Auditor).

Repeated findings occur because management fails to address the root causes, or there are weak controls in place. Management may also fail to implement recommendations by auditors.

AF8 (Senior Manager).

The responses indicate that there are no clear lines of accountability and consequence management for implementing audit recommendations. AF7 indicated a lack of legislation which now has been provided in terms of the public service audit act. A keynote theme related to certain Senior managers indicating repeated findings occur due to management failing to implement recommendations submitted by the AGSA.

Respondents from DSD indicated that root causes and recommendations provided within the AGSA report year on year were generic. Thus, requiring management to implement their own audit into the root cause identification and the relevant creation of recommendations. A process that requires a fair amount of time and resources, which, as indicated by DSD senior management, was limited.

AGSA audit root causes and recommendations are generic, and as a result, they leave it to management to find causes when they are supposed to assist in developing solutions and not just finding a problem which is the main problem in the department.

AF4 (DSD Senior Manager)

Normally AG provides generic recommendations, but they are aligned to the overall finding and don't delve into the real issue it is therefore up to DSD management to identify what they need to do in terms of the recommendations and relevant root causes.

AF7 (AGSA Auditor)

The audit management report requires senior management to respond to findings with five days, and as such, the DSD respondents indicated that this is not enough time to

resolve the actual finding but only the sample finding as noted by the auditors. This results in only the sample collection being corrected and not the entire population, resulting in auditors picking the same finding year on year as the population has not been corrected in its entirety.

Managers are not implementing their proposed action to address the findings; they are concentrating on corrective controls rather than preventative controls. They just correct the sample, not the other files.

AF8 (DSD Senior Manager)

This, therefore, means that management needs to ensure preventive, detective, and corrective lines of defence are implemented to assist with risk identification and mitigation strategies. Thereby increasing the value of the audit and not directed focus on the finding sample.

4.5 Absence of accountability within the DSD in implementing audit recommendations leading towards repetitive findings

Eckersley et al. (2014) refer to audit recommendations as reflections of independent audit assessment of inaccuracies discovered and methods to mitigate such inaccuracies to improve upon. According to Wilkins (1995), improved performance in public sector accountability is achieved by implementing the audit results and recommendations.

All participants expressed the view that an absence of accountability in implementing audit recommendations led to repetitive findings. Interview participants agreed with the notion that most departments were not affecting the corrective action identified by auditors and is a critical concern as indicated by Costello (2012) and what essentially the audit wishes to achieve.

Yes, there is a link between a lack of accountability in the reoccurrence of repetitive findings, due to a lack of consequence management for senior managers. Audit Reports are looked at only in terms of the sample finding and addressing the sample and not the problem.

AF8 (DSD Senior Manager)

Yes, there is a lack of accountability. There is also a lack of responsibility and lack of collective responsibility. Managers work in silos and do not realize their work affects another section. Managers do not understand what the audit wishes to achieve.

AF10 (DSD Senior Audit Manager)

Repetitive findings can occur because of weak corrective action and incorrect identification causes, as noted by (Aikins, 2012), whereby the actual problem is not resolved, resulting in repeated audit findings. Interview participants agreed that weak corrective action and generic recommendations were concerns that led to repeated audit findings. Accountability and consequence management were reasons provided by all interview participants. A key point not noted in the research but stated within a fair amount of the interview participants was that audit recommendations were ultimately the responsibility of Senior Management.

There needs to be added responsibility apart from accountability and consequence management by Senior managers in the implementation of audit recommendations as ultimately the buck stops with them, AGSA yes provide generic responses but the mandate is upon the department and its staff.

AF3 (DSD Staff dealing with audit).

There is a need to get lower levels involved in responding to audit findings. If we do not filter action down to lower levels, they will not even know about the finding in the audit report, resulting in reoccurrences of findings. Management report will therefore need to be discussed with staff.

AF4 (DSD Senior Manager).

For the lower levels, there is a lack of accountability. There needs to be consequence management for a start. All staff needs to start acting responsibly in dealing with auditors and recommendations.

AF3 (DSD Staff)

Participants indicated that all levels of staff within the department should be held accountable. This could be done by ensuring performance agreements are linked to the implementation of audit recommendations. Accountability was a theme identified throughout the interview process, and Senior managers within the department agreed that accountability led to the ideology of repeated findings. The conception that a lack of accountability is being understood, but nothing is being done to address this, is concerning as the Department has the mandate to deliver services on behalf of its citizens. Section 38 of the PFMA states that all individuals should be held accountable, which according to respondents, is currently not occurring within the DSD. The public has also become vocal due to corruption, and state capture and accountability has become a focal point for many South African households.

4.6 Are recommendations AGSA auditors provide correctly aligned to the finding

Eckersley et al. (2014) refer to audit recommendations as reflections of independent audit assessment of inaccuracies discovered and methods to mitigate such inaccuracies to improve. The auditor's expertise is paramount in issuing recommendations and developing performance measures to improve departmental management (Gendron et al., 2007); thus, audit recommendations are intended to improve controls that are identified as weaknesses. Interview participants from the DSD indicated that audit recommendations provided by the AGSA were generic and necessarily did not mitigate the inaccuracies for improvement.

Recommendation's auditors provide are not always aligned to the findings due to the generic nature, sometimes investigations need to go further by management to get the correct cause. Therefore, recommendations may not always address the actual finding.

AF8 (DSD Senior Manager)

There is an issue with the recommendations because sometimes they are not sufficient to the actual finding. Lack of time constraints results is a key reason as there is less time to understand the systems within departments. The root causes and responses may be generic, but they provide an overall view into the weakness of the internal controls. Management, therefore, needs to investigate further.

AF 2 (AGSA auditor)

The participants' responses regarding audit recommendations highlighted the different views between DSD management and AGSA auditors. The implementation of audit recommendations lies with the department in question for accepting the relevant finding and implementation of the corrective action agreed upon with the auditor. Therefore, audit findings and recommendations should be convincing, clear, and provide a reasonable and compelling basis for workable implementation (Hutchings, 2014). The respondents indicated their dissatisfaction with audit root causes and recommendations. It raises questions as to why, when DSD management responds to the audit findings in the AGSA audit report, they do not clearly articulate their discontent but agree to the finding and actions.

4.7 Do audits need further regulatory changes

The Constitution of South Africa (1996, s188) did not provide the AGSA with the power 'to take appropriate remedial action' in dealing with findings and the resultant effects during audit processes. The public audit sector has adapted to many changes in the last

decade , particularly with the Public audit act, which ensures departments and public service employees will be held accountable and gives specific rights to the AGSA to enforce accountability. Respondents were asked, whether there was a need for further regulatory changes.

There are enough regulations in the audit space, inclusive of the new public audit act. Management are resistant to change; they have been in their positions for years, are not interested in change, and are held accountable due to politicians being above the law. Culture in South Africa is that politicians and Senior officials are above the law and resist accountability and responsibility.

AF 7 (AGSA Auditor)

No, there is no need for further regulatory changes; there has been a new public audit act where more powers are given to the auditors is sufficient. Now with the amendment, it has given auditors more power.

AF8 (DSD Senior Manager)

Audit frameworks are highly regulated. The issue is not with the framework but how management views findings and how they address the root causes and recommendations.

AF 10 (DSD Senior Audit Manager)

Respondents agreed that the audit sector is highly regulated and is not a reason or possible solution to repetitive findings. Interview participants agreed that there was a need for audit re-regulation in departments pertaining to how audits were conducted and the necessary steps to implement recommendations.

Yes, we need changes in the department in terms of audit regulations. We have never seen auditors doing workshops at the beginning of the year. We also need a standard operating procedure for root cause identification and how audits should be implemented within the department.

AF3 (DSD Staff dealing with audits)

The Department needs a SOP for how to deal with AGSA and steps needed to address findings, need to go for training on root cause analysis and how to implement recommendations. Regulations and training should be shared with all staff members within the department so that they understand the root causes and implement relevant recommendations to mitigate repetitive findings.

AF2 (AGSA Auditor)

Interview participants believed there are many laws and regulations governing audits. The need for standard operating procedures in dealing with audits and how

recommendations should be implemented was highlighted amongst respondents in dealing with methods to address repetitive findings.

4.8 Role governance structures should perform in the mitigation of audit findings

Good corporate governance sets a department's direction by establishing policies to guide the department's actions, instils ethics, and enforces clear accountability lines. That, with the oversight function, ensures policies and recommendations are implemented as intended. The department's governance structures, such as the audit committee and audit steering committee, are essential to ensure the principle-agent relationship is functioning to ensure recommendations are therefore implemented (Buckstein, 2012).

Interview participants agreed that governance structures play a pivotal role in establishing guidelines and enforcing clear accountability. Respondents believed that the governance structures were not entirely effective until the new Acting Director-General was appointed, noting senior leadership as a driving force for ensuring accountability.

Governance structures should assist the accounting officer in discharging his responsibilities. They should provide guidance on how best to mitigate audit findings with the attention of preventing the occurrence of findings.

The governance structures were not fully functional until the new ADG, Mr. Mchunu, was placed. Which saw these structures starting to kick in (become effective), but the impact will be seen down the line. Meetings have begun to become regular. Meetings were not held often before this new ADG.

AF8 (DSD Senior Manager)

Furthermore, governance structures need to ensure their oversight function, resulting in recommendations agreed upon with the department and AGSA are implemented as intended.

4.9 The link between a lack of accountability and the reoccurrence of repetitive findings

All participants agreed that there is a link between a lack of accountability and repetitive findings. Communication and a lack of consequence management were noted as crucial

concerns as communication to lower levels dealing with the implementation of recommendations were ineffective.

We as junior staff, managers do not communicate findings with us or even sit down with us and explain what the problems were. They may even get ideas from junior staff, but maybe pride is an issue for senior managers.

Managers need to speak to their staff and explain findings and recommendations in detail to ensure mitigation of reoccurring audit findings.

AF3 (DSD Staff)

Yes, there is a link between a lack of accountability in the reoccurrence of repetitive findings, due to a lack of consequence management for senior managers. Audit Reports are looked at only in terms of the sample finding and addressing the sample and not the problem. Managers also do not communicate findings to lower levels. Senior managers give guidance, implementation of functions is down by lower levels. Lower levels should be held accountable, but the final stop is management.

AF8 (DSD Senior Manager)

Accountability and consequence management is a repeated theme throughout the research and the relevant interviews. All interview participants felt there was a culture of fearlessness towards accountability and consequence management. Thus, portraying the ineffectiveness of accountability and consequence mechanisms in the department.

4.10 Is accountability clearly articulated in the department

When departments have received audit findings, a good public sector governance structure inclusive of Senior Management will determine the root causes, require actions, and preventative measures. Audit findings, root causes, and the resultant recommendations, therefore, are key determinants to lead departments to identify and remedy critical internal control deficiencies (Matlala, Lesedi S. and Dominique E. Uwizeyimana, 2020).

We do not have that in place. The issue of accountability and how we test and action this is not happening currently in the department.

AF9 (DSD Senior Management)

Accountability is not clearly articulated in the Department. As AGSA we noted at the loss control committee, consequence management occurs to people at a lower level, but people are at higher levels there is no accountable, implementation is a key issue."

AF 7 (AGSA)

Accountability should be clearly articulated with the department to understand their roles and the impact this has if the roles or actions are not completed. Accountability requires reporting both actions and the results of those actions (Institute of Internal Auditors, 2012). An AGSA interview participant noted that accountability and consequence management occurred for the lower levels, but senior management did not receive the same penalties.

4.11 Systems for monitoring the implementation of audit recommendations

Departments are responsible for implementing audit findings agreed upon with auditors, and it is only once the recommendations are implemented that departments realize the benefits of the audit activity (Deliwe, 2019). The DSD utilizes the AIAP to monitor the implementation of the audit recommendations and assist managers in identifying root causes on the audit report. The audit implementation action plan (AIAP) is used to monitor and understand the benefits (Antonova, 2009). Therefore, the AIAP is central to ensuring the recommendations are followed through. Interview participants believed yes there is an AIAP within the department, but the system is not entirely effective.

The principle is there and is good, but there needs to be someone to implement. There needs to be someone of a high authority who wants the implementation to occur. If taken seriously at the top, everyone through to the bottom will know it is important.

AF7 (AGSA)

AIAP not effective, must not only be a reporting tool, the intention should be to assist managers and address the finding but also how genuinely have we addressed the finding.

AF9 (DSD Senior Manager)

It should be effective, but are we holding those with findings accountable? The managers need to change their attitude towards the audit action plan and its importance. Right now, it is not effective due to their ignorance and knowing they will not be held accountable or even charged. They will be protected at the end of the day. Where is the accountability then.

AF3 (DSD Staff)

The AIAP, therefore, can be an effective tool used to monitor audit recommendations and accountability if used correctly. Despite initiatives by the public sector departments to standardize audit implementations through an audit implementation action plan, the

style and application's weaknesses have been evident through repetitive findings, highlighting the need for change as indicated by Agyei-Mensah (2019).

4.12 The emergence of the condition Audit Fatigue

The audit process and outcomes can be tarnished by factors that diminish the value (audit quality) to departments (AGSA, 2018/2019), the continuous (repetitive) auditing cycle is an instance that results in a potential outcome of AF and audit impunity. Thus, the creation of repetitive audits and non-adherence to implementation has a far-reaching effect on departments' business continuity and service delivery (Aikins, 2012).

That, together with the audit failure through the non-adherence to accepted audit best practice by auditors or non-enforcement of findings by departments (Johnson, 2012), may cause a condition of audit fatigue. As noted by scholars though limited in terms of evaluation, audit fatigue is the condition that occurs when a firm repeatedly conducts the same audit, and the findings do not reveal new meaningful insights (McKinnon, 2012). According to Khalid (2020), audit fatigue occurs from the repetition of effort because of numerous audits causing human effort and high costs.

Interview participants felt there was a strong indication that AF was present and experienced and all participants inclusive of auditors had felt fatigue in dealing with repeated audits. A keyword taken from the respondents was the 'repetitive task' of audits repeated year on year.

When the audit is continuous and loses its value due to repetitive findings that repeat themselves. As employees of the department, we feel a sense of fatigue dealing with the same finding and retrieving the same information for auditors. It has affected me many times. Normal audits are ok. We know we must do our job to assist auditors, but when it comes to audits that repeat, why are we not resolving them. It is just a repetitive task that can be avoided.

AF3 (DSD Staff)

Yes, as an AGSA auditor, we do get fatigued, especially with difficult clients who do not address recommendations or look to improve their systems; even when we are empowered, they still do not comply.

AF7 (AGSA)

Many assurance providers are requesting the same information that resultant in employees forever interacting with AGSA, and they are now forever in the department requesting the same information relating to last year's finding. Asking the same questions, thus we forever have auditors in front of you requesting repetitive information. They are in their right to request this, but when it comes to same findings repeating and they are looking for the same thing, it can cause fatigue to the auditors and DSD staff.

AF10 (DSD Audit Manager)

Webster (2021) defines fatigue as a state or attitude of indifference or apathy brought on by overexposure to the repetitive task. Audit fatigue varies from plain fatigue as it is a direct consequence of exposure to frequent and multiple audit activities (Khalid, 2020). The research agrees with Webster in that it is a direct consequence of exposure to repetitive or frequent tasks, as noted by the respondents resulting in fatigue felt by staff and auditors.

Audit Report Graphical Chart Findings

As per Figure 3 below, the audit findings detail a progression and after that a regression as to the number of findings within DSD. Many factors could lead to the following, but an important consideration relates to the number of similarities reported year on year, e.g., Payment within 30 days, which has appeared as a finding since 2014. In terms of the audit report, there is a progression of findings, and the number of findings is an indication that more findings may be a lack of accountability and consequence management in dealing with root causes and audit recommendations. This resultant effective then leads itself towards repetitive tasks completed by auditors and DSD staff, causing conditions of AF. This finding may require future research to ascertain the extent that accountability plays in this progression.

Figure 3 below provided a picture presentation on the number of findings experienced over a five-year period by the DSD, of these findings, 42% were repetitive and thus the reasoning for non-implementation of recommendation leading towards repetitive findings and not addressing the actual issue which would result in a decrease in findings found year on year.



Figure 3. Depicting DSD FMD Audit Findings Over a 5 Year Period

Conclusion

The fourth chapter represents the analysis, discussions and presentation of the research findings, and this section provided the presentation of the researcher's results. The fourth chapter has provided the analysis, discussions, and presentation of the research interviews conducted. The data displayed provided an overview of the findings, which shall be discussed in Chapter 5.

The researcher has identified twelve themes discovered during the data collection process and illustrated the theme of a lack of accountability resulting in repetitive findings within the DSD and the existence of the condition of AF. These findings provide a graphical and textual description of the effects that lead up to the identity of the research problem.

It is important to note that the study requires further research as the discovery of the findings opens the research into a possible snowball effect, as there are now quite many considerations that can be considered. As new revelations were encountered, such as the certain audit findings being repetitive in that management only addresses the sample findings reported by AGSA and not the population.

Finally, the focus shall now move towards Chapter 5, which emphasizes and provides the resultant findings as per the research and interviews data and recommendations of the research study.

CHAPTER 5 INTERPRETATION OF ANALYSIS OF FINDINGS AND RECOMMENDATIONS

1. Introduction

The final portion of this research aims to conclude the study's findings based on the core elements of Accountability and the significant impact this has on the DSD effectiveness in implementing audit recommendations.

The findings and recommendations were born through the foundation of the research study, emanating from the problem the researcher had observed in the audit environment. Thus, the research problem and the conception of the research questions were developed by utilizing the so what method as established by the research.

The research then followed a literature review process to understand whether previous research was conducted and develop a conceptual framework of thinking that linked itself to the research and research problem.

The conceptual framework was thus confirmed through the data collection and analysis conducted, but certain aspects needed to be re-engineered due to the results of the findings. One being that accountability and repetitive tasks played a significant role in this phenomenon of AF, as was realized in the respondents' responses.

Throughout the research study, the researcher believed AF had an integral part to play in the performance targets of the department and the fatigue felt by public service individuals, which was confirmed through the interpretation of the findings and the importance of the role of accountability.

2. Interpretation of Findings

The findings were assembled through the analysis and data found in Chapter 4. The researcher's questions focused on understanding repetitive findings, the causes thereof, the importance of Accountability and the meaning of AF, how this phenomenon would impact the DSD and the resultant consequences.

The research design, sampling type, research instruments, the dependent and independent variables were applied. Finally, the model specifications used for data analysis, which are applicable, were performed and utilized in the study leading to the following directional findings (F):

The data and findings (F) are noted below.

F1- The link between a lack of accountability and the reoccurrence of repetitive findings

The finding suggested a link between the broader aspects of a lack of accountability and repetitive findings. The research suggests that accountability has an integral part to play in ensuring recommendations are fully implemented, and this is not occurring in the department as per the interview data:

- i. Due to a lack of accountability for senior managers.
- ii. Due to a lack of consequence management for senior managers.
- iii. Because of a lack of responsibility taken by Senior Management to address audit findings.
- iv. Due to a lack of Culture of the Senior Management Department towards accountability and consequence management (Only lower levels being charged).
- v. Because Accountability is not clearly articulated throughout the department.
- vi. Because Accountability is not highlighted at every level with the DSD, and the performance measurements are not aligned to accountability for employee actions to address audit findings and the relevant recommendations.
- vii. Due to Ineffective governance structures.
- viii. Key Finding – Non implementation of accountability decisions.

The finding through the data collected indicates an apparent lack of accountability, responsibility, and consequence management within the DSD. Governance structures and policies to ensure accountability and consequence management are not effective as per the collated research data (AGSA, 2018/2019).

F2- The role of auditors and Departments in root cause identification and creation of audit recommendations

The finding suggested that audit reports form a crucial role in the creation of repetitive findings. Audit reports are an analysis of the AGSA findings. AGSA then creates root causes and recommendations based on the findings, requiring management responses with five days.

Management then accepts or reject the finding and detail their response and appropriate actions. Findings by the interview data indicated that:

- Root causes and recommendations identified by AGSA were generic and based on a template of control deficiencies as AGSA noted certain findings are allocated generic root causes and controls and is the prerogative of Management to delve further.
- AGSA interns were utilized yearly, and management were frustrated with explaining systems year on year to new employees who required the entire process of the DSD to be explained.
- Management, therefore, does not have the time and training to identify the actual root causes and appropriate recommendations within the five days allocation.
- Therefore, management only addresses the sample finding and not the entire population (resulting in the population files not being corrected and therefore identified by the AGSA in the following years' audit resulting in repeated findings).

The magnitude of this finding was startling as the respondents felt the role of auditors and management had been distorted. The researcher believes that though the role is defined in audit Practice Advisories and the PFMA (AGSA, 2018/2019), this role may not necessarily be enacted during the actual audit process.

Thus, the need for the role of auditors and the information they provide such as root causes and recommendations to be clearly defined according to the changing global environment and enforcing the redefined role is essential in addressing this outcome. Departments therefore need to define their role in the audit reporting and implementation process (Aikins, 2012).

F3- Lack of policies and training to assist DSD management in the implementation of recommendations

The finding suggested an interesting aspect in that all participants agreed that audits required no further audit re-regulation, but there was a need for re-regulation in the department in how management identified root causes and the appropriate recommendations. A concern was noted that management does not have the training to identify actual root causes through root cause identification and measures to implemented appropriate recommendations to mitigate the findings in the future. Currently, there are also no policies and training systems in place to assist DSD management.

F3- Lack of commitment by Governance structures in the DSD

The finding suggested that governance structures in the DSD are ineffective in ensuring accountability. The audit steering committee in charge of the AIAP was noted as ineffective and was more a reporting tool and did not assist management in addressing the finding. The loss control committee was identified in only charging and ensuring consequence management for lower levels and not Senior management.

F4- Ineffectiveness of the Audit Implementation Action Plan

The finding suggested that the Audit Implementation action plan of the DSD is ineffective in ensuring recommendations are fully implemented and correctly aligned to the root cause. The audit steering committee in charge of the AIAP was noted as ineffective and was more of a reporting tool and did not assist management in addressing the finding.

F5- Political interference resulting in Recommendations not being fully implemented

The finding suggested that the political interferences were another reason for repetitive findings as management were under pressure to ensure political officials were 'happy'. Instances related to the senior official having to mitigate controls to ensure political service delivery actions were enacted.

F6- Lack of communication and guidelines have a progressive effect resulting in repetitive findings

The finding revealed that most of the respondents felt there was a lack of communication and guidelines regarding audit processes. Communication in terms of the

communication dialogue relationships between the relevant audit parties, i.e., Managers, support staff and auditors.

The researcher notes that there are guidelines in place, but these guidelines lack the power and knowledge to be effective in an environment that is not conducive to the process.

F7- Performance of auditors may be linked to their raising of findings

The finding revealed that most of the respondents felt that auditors are comfortable in certain areas, i.e., in knowing the department's weaknesses and focusing on those vulnerable areas.

This, in turn, leads to positive performance from the audit perspective as findings were thus raised, i.e., more findings mean the auditor has done his job well. This unanticipated finding could be a possible cause for the similarity of findings in the annual management report. The researcher believes that this finding is alarming in nature as the assurance line becomes blurred as the performance of auditors now forms an integral part of the audit process.

F8- The role of AGSA auditors viewed as a policeman

The finding noted that auditors were seen to follow a policeman-like approach, which directs the relationship between the policeman's approach perception and the role of auditors.

The magnitude of this finding was startling as the respondents felt the role of auditors had been distorted. The researcher believes that though the role is defined in audit Practice Advisories, this role may not necessarily be enacted during the actual audit process. Thus, the need for the role of auditors to be clearly defined according to the changing global environment and enforcing the redefined role is essential in addressing this outcome.

F9- The link between audit and fatigue leading to a new phenomenon

The finding suggested a link between the broader aspects of the theories of audit and fatigue within the audit environment, which led to a new phenomenon: AF. The creation of an AF conceptual framework around this phenomenon formed a basis for the researcher to analyze the core problem and provide a name to condition felt by individuals working within the problem sphere.

F10- The emanation of AF

AF is born from the fatigue felt during recurring audit processes due to the following probable conditions:

- i. Continuous audits on individuals,
- ii. Audit findings which are similar year on year - leading to frustration,
- iii. The inability of the auditor to understand the systems and processes,
- iv. Inadequate audit work plans that clash with departments projects,
- v. Inexperienced and unskilled individuals within a division dealing with the audits,
- vi. Improper planning and communication through the relevant channels,
- vii. Individuals incapability is in dealing with workloads due to increased assistance with audits,
- viii. Stress emanating from the above conditions.

The implications for the audit environment are substantial, as the research created an awareness of factors not previously understood. Respondents were not concerned by auditors frequently requesting information but were frustrated by having to perform repetitive tasks such as retrieving the same information as the previous audit. The resultant repeated findings led to repetitive tasks by auditors and the DSD employees culminating in fatigue and frustration.

F11- Individuals at some point or another have felt AF

The finding revealed that individuals within the DSD have at some point felt the existence of AF. The researcher believes that individuals have been 'diagnosed' with this phenomenon at some stage. By now giving this condition a name. This may provide power and knowledge in dealing with AF.

As developed by the researcher, the conceptual framework did not include mechanisms in dealing with AF, which in retrospect is an essential factor in obtaining the necessary tools in dealing with this condition.

F12- Similarity of audits having an effect resulting in AF

The finding revealed that many of the participants felt that audit findings appear similar year on year. Thus, it may be because audit areas follow similar trends, as the auditors 'know' which areas to focus on. The similarity of findings, as a result, could indicate that individuals are left frustrated dealing with this similarity process.

5.3 Review of Findings

The study's conclusion is an important phase of the research process and essentially links itself to the introduction and body of the research conducted. During the process, a research problem was identified, emanating from the researcher's environment.

The foundation identified the critical elements of the causes of repetitive findings and the resultant AF by advancing the research questions associated with the research problem. This, in turn, provided the relevant prescripts in the development of the conceptual framework, which was paramount to provide an in-depth literature review that involved the interpretation of relevant literature.

This, in turn, followed a well-designed research methodology which indicated the Interpretivist approach the research would take. The research design formed a basis for the collection of valuable data, which followed a process of analysis to determine the significant findings of the study :

- F1- The link between a lack of accountability and the reoccurrence of repetitive findings,
- F2- The role of auditors and Departments in root cause identification and creation of audit recommendations,
- F3- Lack of commitment by Governance structures in the DSD,
- F4- Ineffectiveness of the Audit Implementation Action Plan,
- F5- Political interference resulting in Recommendations not being fully implemented,
- F6- Lack of communication and guidelines have a progressive effect resulting in repetitive findings,

- F7- Performance of auditors may be linked to their raising of findings,
- F8- The role of AGSA auditors viewed as a policeman,
- F9- The link between audit and fatigue leading to a new phenomenon,
- F10- The emanation of AF,
- F11- Individuals at some point or another have felt AF,
- F12- Similarity of audits having an effect resulting in AF.

The study's rationale linked itself to the above findings due to the researcher's viewpoint that AF had an integral part to play in terms of the impact on the department and fatigue felt by public service individuals.

The findings as found demonstrate that the research problem as identified by the research does exist. Secondly, various themes linked to a lack of accountability for the implementation of recommendations result in repeated findings, which thereof result in repetitive tasks and thus the occurrence of AF.

Overall, the results demonstrate a strong effect of lack of accountability in the department concerning repetitive findings and AF, confirming that AF does exist and impact individuals.

A significant notion of the data revealed the:

- Ineffectiveness of communication between audit parties (Managers, support staff and auditors),
- Lack of accountability and consequence management,
- Lack of effective guidelines and guideline enforcement,
- Audit report deficiencies
- Auditor policeman-like perception role.

These notions may form part of the pillars of the evolution of AF.

The research contributes itself in firstly understanding the term and the causes of AF and ultimately provided mechanisms to address the research problem, including :

- The development of guidelines,
- Communication awareness,

- Psychological methods in dealing with AF,
- And highly developed role guidelines and awareness.

The uncovered findings may assist future researchers in further understanding the possible causes of ineffective audits and the effect audits have on individuals and possibly the effect on the auditor himself, which has not been previously explored. Thus the research can be viewed to have long-term and short-term implications within the research and audit environment.

5.4 Recommendations

Overall, the finding results demonstrate a strong effect consistent with AF and a lack of accountability within the DSD, and after a thorough analysis of data, the following recommendations are thus developed:

R1- Accountability should be clearly articulated and enforced within the DSD

Through accountability, public servants are expected to be answerable for their actions, and most importantly, there should be consequences when duties and commitments are not met. Accountability and consequence management were concerns noted throughout the research, and interview participants indicated that accountability was not clearly articulated throughout the department. Therefore, the following recommendations relate to the improvement by ensuring the department has a :

- Integrity System for Accountability (integrity or ethical behavior represents the quality of performing in harmony with moral values, standards and rules accepted by the department and its citizens).
- Leadership Practices for Accountability (Effective leadership can drive improvements in ensuring recommendations are fully implemented)
- Policy on accountability and consequence management should be developed and circulated to all members of the department.
- Implementing consequence management and ensure its consistency.
- Review and overall, of governance structures and relevant performance mandates

R2 Training for DSD management and Staff

Make adequate experience a prerequisite for senior posts. Upon entering the department, senior managers should have a fair understanding of root cause identification and how to implement audit recommendations. Thus, should form a requirement for all Senior Management posts regardless of the position held, as all senior managers may be required to develop recommendations within their divisions. Staff should be also trained on the implementation of audit recommendations.

R3- Roles of auditors and DSD Management should be clearly defined

As noted, the role of auditors and DSD Management is not clearly defined according to the research and requires redress. The finding could be amended through policy improvements in terms of the practice advisories, clear communication channels, awareness and improving auditor's and employee's professional certification in line with the institute of internal audit standards and organizational guidelines to ensure the role becomes clearly defined ultimately enforced.

- AGSA should provide a workshop at the beginning of the engagement to ensure all parties understand their role.
- Audit reports should indicate that root causes and recommendations are generic, and management should sit within the five days with all relevant committees to identify the actual root cause and recommendations.
- Management should rectify not only the sample findings but the entire population to ensure findings do not reappear.
- Management should indicate to all staff their role in addressing audit findings.
- AIAP meeting to be held weekly while report is being created to ensure findings are dealt with in a structured manner and that senior managers get assistance from the relevant committee members.

R4- The creation of an Oversight Committee to monitor accountability within the DSD

As previously stated, management is comfortable in certain areas knowing there is a lack of accountability and consequence management. Senior management and staff performance targets then need to be monitored and measured in terms of the area's audits are conducted to ensure recommendations are implemented, and the relevant controls are in place and effective. Thus, the committee should consist of all three sub connections (Management, staff and auditors) to ensure collaboration of levels.

The PFMA and Practice Advisory 2060-2 on the Interpretation of Standard 2000 from the Standards for the Professional Practice of Internal Auditing requires an Audit Committee to oversee the organization's audit and control functions. The Practice advisory should thus include a section that oversees accountability and consequence management. Performance agreements need to be aligned to audit findings and recommendations to improve accountability by senior managers and staff.

R5- Management should ensure there are clear communication channels

There is a need for an information-sharing mechanism across the three sub-connections consisting of management, staff and auditors regularly, through:

- Analyses of the available information on hand,
- Clear communication of audit findings and recommendations to all levels of staff within the department in terms of an SOP or policy,
- The identification of critical areas for improving sub-connections perceptions, knowledge and understanding,
- The design of a communication program that includes:
 - The development of an overall picture for benefits communication program,
 - Initial communications focusing on the realities and department reasons for the audit benefit plan,
 - Plan out targeted communication elements that address the issues and provide the necessary skills and knowledge in dealing with audits and the adverse effects of repetitive findings and possible AF.

The positive communication program created could, in turn, lead to management and individuals obtaining the necessary knowledge and tools in dealing with audits and having the power to mitigate lack of accountability and AF.

Communication provides knowledge and knowledge power. The power that can be used to alleviate the effects of AF.

R6- Awareness creation of AF

Awareness creation is a needed recommendation in terms of opening a continuous dialogue between source and receiver. In this case, falls to the relationship between the auditee and auditor and the notion that the condition exists and is felt by individuals.

The notion is that AF is unknown in the audit environment, and individuals feeling the effect usually do not understand the cause or understand that it may be deemed an actual condition in the future.

Raising awareness informs and educates the individuals about AF to influence their attitudes, behaviors, and beliefs in detection and prevention.

Awareness creation could occur through workshops and campaigns detailing four essential actions:

- Researching the issue,
- Rallying support and supporters,
- Informing the public,
- Lobbying decision-makers.
- Noting AF as an actual condition (confirmed by psychology research).

A well-presented awareness-raising campaign is questionably one of the most efficient and effective means of communicating information about AF.

R7- Development of psychological mechanisms in dealing with AF

To provide a compelling reason behind the individuals necessitating psychological assistance in dealing with the stresses of AF, this study recommends further research in understanding the psychological effect AF causes and the development of mechanisms in helping fatigued individuals.

The benefits could include coping instruments that could limit AF and prevent it in a perfect environment.

Possible coping mechanisms may include problem-focused strategies that modify the person's behavior to be able to adapt to different stresses.

CHAPTER 6 CONCLUSION

The creation of repetitive audits and non-adherence to implementation has a far-reaching effect on departments' business continuity and service delivery (Aikins, 2012). That, together with the audit failure through non-adherence to accepted audit best practice by auditors or non-enforcement of findings by departments (Johnson, 2012), may cause a condition of audit fatigue as well as impunity. The research attempted to understand the importance of accountability and highlight the existence of AF. The Study can contribute based on the gaps identified, and recommendations and the need for creating policy and practice in departments that mitigate these risks as the findings have serious implications for the audit function in the South African public service

The lack of implementation of audit recommendations is of crucial concern (AGSA, 2018/2019) as indicated by the AGSA and ultimately results in audit findings becoming repetitive. Repeat or repetitive findings are findings within which departments have not implemented corrective action from the prior audit, and consequently, the auditors repeat the recommendation in the following audit.

Repetitive findings, which are a result of the lack of accountability, creates the conception that once there is a repetitive audit process, this, in turn, results in demoralization and fatigue in departments and constrains performance as a department. These challenges are deep-entrenched and are the consequence of a poor understanding of governance and legislation, creating an associated reluctance by senior management officials to apply improved processes of governance, and, most significantly, being disinclined to implement audit recommendations offered by the AGSA.

The research, through the literature and research methodology, discovered a fundamental gap as to the 'missing link' of the audit process. Why are audit recommendations not being implemented. Do these repetitive audits increase the aspect of fatigue, Furthermore, where is the accountability. Overall, the results demonstrated an existence of AF due to the lack of accountability in implementing audit recommendations.

Accountability and a sound relationship between AGSA and departments are crucial to ensuring our Constitutional mandate. The notion that all public sector services, including

departments and municipalities, include the promotion of accountability, integrity, and good governance is an integral component of the mandate and strategic direction (Motubatse, 2017).

The purpose of this study was to demonstrate a strong existence of a lack of accountability in the department and an ineffective understanding of addressing key findings resulting in repetitive audits. A significant notion of the data revealed that senior managers were unable to resolve audit findings and their root causes, resulting in repetitive findings and therefore the creation of repetitive tasks resulting in a condition known as Audit Fatigue.

This would indicate a relaxed culture for the implementation of audit finding recommendations, as the implementation of audit recommendations is accomplished by management in departments and is seen as a critical factor required in addressing findings, thereby increasing the importance placed on the accountability of management and the DSD.

To quote the late Mr. T.K. Makwetu, during the discussions with the Parliamentary Portfolio Committee for Public Services and Administration in 2010, he mentioned the undesirability for a 'Chapter 9 Institution to hark back to the same issues year after year' (AGSA, 2018/2019), highlighting accountability of repetitive findings.

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Annexure A: Consent Forms



EXPLANATORY INFORMATION SHEET AND CONSENT FORM FOR PARTICIPANTS-

INTERVIEW

Good day,

My name is Kylan Chetty, and I am studying for a master's degree in the School of Governance at the University of the Witwatersrand. As part of my studies, I must conduct a research report aligned with the school's requirements.

The purpose of this research, therefore, centers on the absence of accountability within South African national departments in implementing audit recommendations as seen by repetitive audits, with a focus on the Department of Social Development and the contributing factors that harm audit quality within the department leading to audit fatigue and impunity.

Titled: Accountability for audit findings in the Department of Social Development

The research will include collecting data from Senior Managers, Staff, Internal Auditors, and Audit reports.

I will invite individuals to participate in this study; if agreed upon, you will be asked to answer this interview. The receipts are likely to spend around 1 Hour concerning the study, and the data collection will take place on the premises during work hours. The participant's responses will be recorded and coded.

Participants will be asked to give their written or verbal consent before the research begins. Their responses will be treated confidentially, and identities; their names and the organization's name will be anonymous unless otherwise indicated. Individual privacy will be maintained in all published and written data resulting from the study.

The results will be communicated through the dissertation. All research data will be preserved anonymously for reuse by other researchers. Please let me know if you require any further information.

I look forward to your response as soon as is convenient.

Accountability for audit findings in the Department of Social Development

Researcher: Kylan Chetty

I,, agree to participate in this research project. The research has been explained to me, and I understand what my participation will involve. I agree to the following:

(Please circle the appropriate options below).

I agree that my participation will remain anonymous	YES	NO
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I agree that the researcher may use anonymous quotes in his / her research report	YES	NO
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I agree that the interview may be audio recorded	YES	NO
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I agree that the information I provide may be used anonymously after this project has ended, for academic purposes by other researchers, subject to their own ethics clearance being obtained.	YES	NO
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EXPLANATORY INFORMATION SHEET AND CONSENT FORM FOR PARTICIPANTS

To explain what your participation in my study will involve, I have formulated questions that I will try to answer to make an informed decision about whether or not to participate fully. If you have any additional questions that you feel are not addressed or explained in this information sheet, please do not hesitate to ask me for more information. Once you have read and understood all the information in this sheet and are willing to participate, please complete and sign the consent form below.

What will I be doing if I participate in your study?

I would like to invite you to participate in this research because I believe your input will add value to this research. If you decide to participate in this research, I would like to interview you or ask you to complete a questionnaire to help you understand Audit Fatigue and provide information that could assist the department and the public service as a whole.

You can decide whether to participate in this research. If you decide to participate, you can choose to withdraw at any time or to decide not to answer the interview questions.

Are there any risks/or discomforts involved in participating in this study?

Whether or not you decide to participate in this research will have no negative impact on you. There are no direct risks or benefits to you if you participate in this study. You might, however, indirectly find that it is helpful to talk about your experience with the research in question as you may have experienced some nature of Audit Fatigue. If you find that you are not comfortable with the line of questioning at any stage, you may withdraw or refrain from participating.

Do I have to participate in the study?

- Your inclusion in this study is entirely voluntary.
- If you do not wish to participate in this study, you have every right not to do so;
- Even if you agree to participate in this study, you may withdraw at any time without having to explain your decision.

Will my identity be protected?

I promise to protect your identity. I will not use your name in any research summaries to come out of this research, and I will also make sure that any other details are disguised so that nobody will be able to identify you. I would like to ask your permission to record the interviews, but only my supervisor, I, and possibly a professional transcriber (who will sign a confidentiality agreement) will have access to these recordings. Nobody else, including anybody at the Wits institution, will have access to your interview information. I want to use quotes when discussing the research findings, but I will not use any recognizable information in these quotes linked to you.

What will happen to the information that participants provide?

Once I have finished all interviews, I will write summaries to be included in my research report, which is required to complete my master's degree. You may ask me to send you a summary of the research if you are interested in the study's outcome.

What happens if I have more questions about the study?

Please feel free to contact my supervisor or me should you have any questions or concerns about this research or anything you need to know before deciding whether to participate.

You should not agree to participate unless you are entirely comfortable with the procedures followed.

Student Details: Kylan Chetty 0734810392; 2262117@students.wits.ac.za

Supervisor details: Murray Cairns, +27 11 717 3689; Murray.cairns@wits.ac.za

..... (signature)

..... (name of participant)

..... (date)

..... (signature)

..... (name of the person seeking consent)

..... (date)

Interview

Accountability for audit findings in the Department of Social Development

The objective of the interview

The objective of this research, therefore, centers on the absence of accountability within South African national departments in implementing audit recommendations as seen by repetitive audits, with a focus on the Department of Social Development and the contributing factors that harm audit quality within the department leading to audit fatigue and impunity.

The purpose of this research is to explore the accountability systems and processes that are in place for handling audit findings from the Auditor General of South Africa within the Department of Social Development, resulting in an inability to resolve audit findings, potentially resulting in audit fatigue and audit impunity.

The researcher proposes that repetitive audit findings play a crucial role in the expectation gap between the assurance provider (auditor) and the client. A form of awareness can be created to understand and identify any weaknesses in the accountability systems and processes for handling audit findings and how accountability for audit processes is codified in organizational roles and responsibilities in implementing audit recommendations.

In line with this, you are kindly requested to respond to your profile and each statement related to the relationship between yourself and your sector's auditors' activities.

A. The personal profiles

General Instruction: Please indicate your choice by putting the "√" mark in the bracket.

1. Sex/Gender/: Male (____) Female (____)
2. Your field of study: Accounting (____), Management (____), Audit (____) Other specify_____
3. Your field of work: Audit (____), Finance (____), Supply Chain (____), Internal Control (____) or others specify_____
4. Indicate your division experience [< 5 Years] (____) or [>5] (____)
5. Current position in your division_____

B. The Interview items (questions)

Primary Question – What accountability systems and processes are in place for handling audit findings from the Auditor General?

1. What role do you consider audits to perform within the department?
2. Does audit quality affect how you address the findings? How would you, as the respondent, define audit quality?
3. Are there any concerns/challenges you may have regarding how audits are conducted within the department?
4. What do you understand about repetitive audits, and why do they occur?
5. Is there the absence of accountability within the Department of Social Development in implementing audit recommendations, as seen by repetitive audits?
6. Do you feel the recommendations auditors provide are correctly aligned to the finding? If not, why?
7. What systems or processes are available to assist you in the implementation of audit processes?
8. Do these incorrect recommendations lean towards finding reoccurrences?
9. Do you feel audits need further regulatory changes in terms of the framework?

Secondary Questions –

To what extent is accountability for audit processes codified in organizational roles and responsibilities??

1. Is there a need for audit re-regulation in departments?
2. What role should the governance structures perform in the mitigation of audit findings?
3. Is there a link between a lack of accountability in the reoccurrence of repetitive findings? Who should be accountable for ensuring the implementation of audit findings?
4. Is accountability clearly articulated in the department? And is implementation a key issue?
5. What systems are there for monitoring audit findings are implemented?
6. Is the audit implementation action plan an effective monitoring mechanism?

What is audit fatigue?

1. What do you understand by the term audit fatigue?
2. Do you believe there is a link between audit and fatigue in the workplace?
3. Do you feel a sense of fatigue when dealing with audits?
4. How do you feel about continuous audits, and do you believe they benefit the department?
5. Is there an impact on you professionally or even personally in the way audits are conducted? And what are the consequences of these effects on your day-to-day activities?

To what extent is legislation or regulatory frameworks utilized in how the audit process is approached within the department??

1. Why do you believe that audit findings are becoming repetitive year-on-year, as noted by the auditor general?
2. Does the departmental legislation guide you in how recommendations should be implemented?
3. Do you feel auditors do not understand the business or the processes involved, and why?
4. Why do you think audit impunity occurs?
5. Will your attitude towards audits change if they help you achieve your objectives? And what would make you more invested in the audit process?

Additional Questions

1. What would you, as say the Director-General or in a higher capacity, try to accomplish to resolve accountability?

Annexure B: Permission Letters



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Private Bag X9250, Cape Town, 8000, Tel: +27 21 469 6632/6633, email directorgeneral@dsd.gov.za

Office of the Director-General

Mr K Chetty
Directorate: Internal Control
Department of Social Development
Pretoria
0002

Dear Mr K Chetty

RE: REQUEST FOR PERMISSION TO CONDUCT RESEARCH STUDY

The Department of Social Development wishes to inform you that your request for permission to administer a questionnaire to officials and research towards fulfilment of your research study has been granted.

We wish to inform you that the Department of Social Development will not bear any financial and legal liabilities that may arise from accessing information and administering questionnaires for your research study.

We further wish to bring to your attention that research ethics must be considered and adhered to in this regard.

You are kindly requested to advance us with the copy of the completed research study.

We wish you all the best in your research study.

For more information you are welcome to contact Michael Machubeng: Director: Information and Knowledge Management on Tel: (012) 312-7839 or email: michaelm@dsd.gov.za.

Yours sincerely

Mr M Toni
Acting Director-General
Date: 31 March 2020

Annexure C:



University of the Witwatersrand,
School of Governance.

Department of Social Development
The Director-General
Pretoria
0001

4/03/2020

Dear Sir/Madam,

Re: Permission to conduct research at The Department of Social Development.

My name is Kylan Chetty –Assistant Director Internal Control.

I am studying for a Master's Degree in the School of Governance at the University of the Witwatersrand. I am seeking permission to research The Department of Social Development.

The purpose of the research centers on the factors that influence the outcome of Audit Fatigue (AF) within South African national departments. The research attempts to understand the concept of AF and disentangle the causes that result from this emerging phenomenon, such as poorly planned audit cycles, ineffective audit reports and the impact this may have on Department's efficiency and effectiveness. The research proposition is that AF firstly exists in departments and secondly is affecting the way accountability, performance measurements and indicators, and planning (audit processes) are conducted.

Titled: The factors influencing the outcome of Audit Fatigue within the National Departments of South Africa.

The research will entail collecting data from Senior Managers, Staff and Internal Auditors and Audit reports.

I will invite individuals from your organization to participate in this study, including Senior Managers, Staff and Internal Auditors. If they agree, they will be asked to answer questionnaires; be interviewed; and surveys. The receipts are likely to spend an hour concerning the participation of the study, and the data collection will take place on the premises during work hours. The participant's responses will be audio recorded.

Participants will be asked to give their written or verbal consent before the research begins. Their responses will be treated confidentially, and identities; their names and the organization's name will be anonymous unless otherwise expressly indicated. Individual privacy will be maintained in all published and written data resulting from the study.

The results will be communicated through the dissertation.

All research data will be preserved anonymously for reuse by other researchers.

I, therefore, request permission in writing to conduct my research at your organization. The permission letter should be on your organization's headed paper, signed and dated, and explicitly referring to myself by name and the title of my study.

Please let me know if you require any further information. I look forward to your response as soon as is convenient.

Yours sincerely,

Kylan Chetty

Student Details:

Kylan Chetty

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Supervisor details:

Murray Cairns

+27 11 717 3689

Murray.cairns@wits.ac.za

(Submission on route to Director-General 04/03/2020)

UNIVERSITY OF THE
WITWATERSRAND,
JOHANNESBURG



WITS SCHOOL OF
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30 November 2020

Dear Mr Kylan Chetty

Title: Accountability for audit findings in the Department of Social Development

Student Number: 2262117

Degree: Master of Management in the Field of Governance

Ethics Clearance Number: WSG-2020-27

All candidates must satisfy the University's ethical standards for research. Your ethics application has been received and reviewed by the Wits School of Governance Human Research Ethics Committee.

Your ethical clearance has been approved subject to you getting permission to conduct research from all sites where research is conducted. The letter(s) of permission to undertake research must be submitted to the WSG Research Office and kept on file with your final proposal and other ethics documents.

You may commence your data collection under the guidance of your supervisor. In the event that the scope, methodology or nature of the research changes, you are required to submit another ethics application reflecting the changes.

The onus is on you as the candidate, with support from your supervisor, to ensure your research complies with university human research ethics policies and protocols at all stages of the research process.

It is recommended that you keep this letter in a safe place as you are responsible for ensuring you have proof of ethics clearance. You will need to lodge the ethics clearance / protocol number with Faculty before final submission of your research report. If you do not have an ethics clearance number, you are not permitted to graduate.

Please do not hesitate to contact me if you have any queries.

Yours sincerely

Professor Pandy Pillay

Research Director

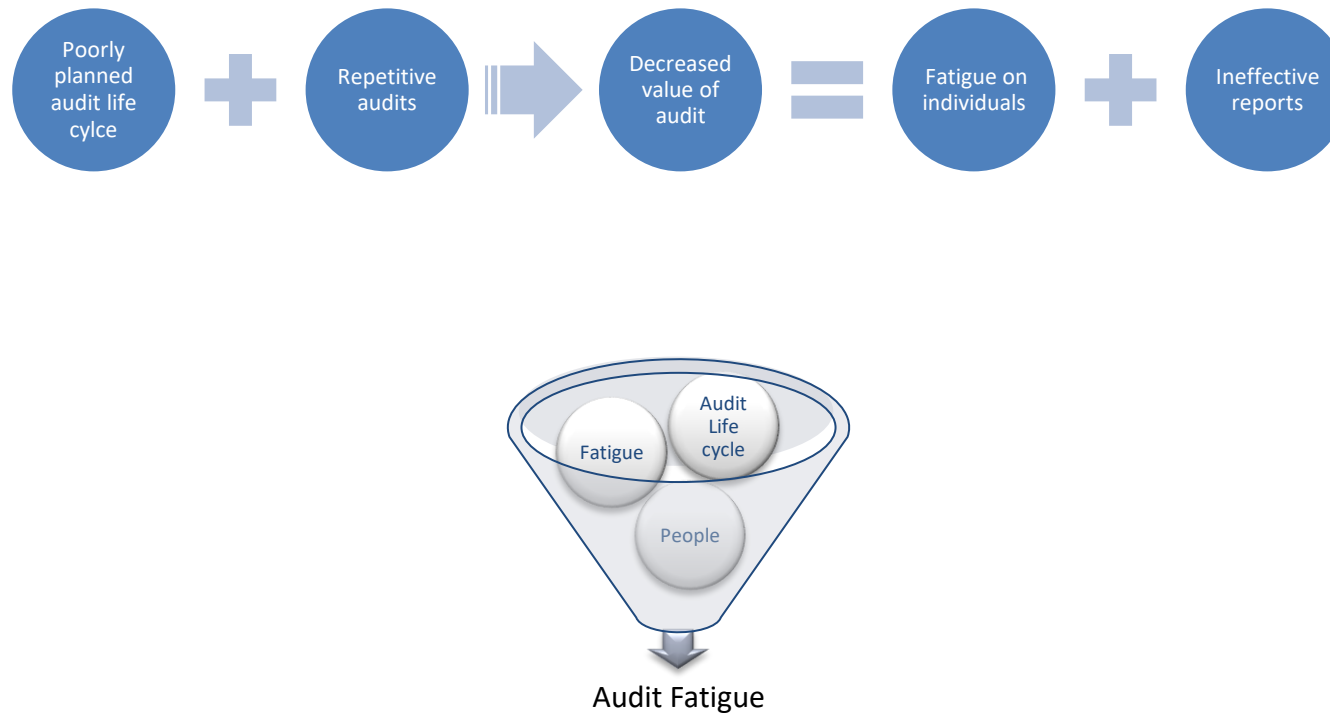
www.wits.ac.za/wsg

2 St David's Place, Johannesburg, 2050, Parktown, South Africa

E: admissions.wsg@wits.ac.za or shortcourses.wsg@wits.ac.za | T: +27 717 3520

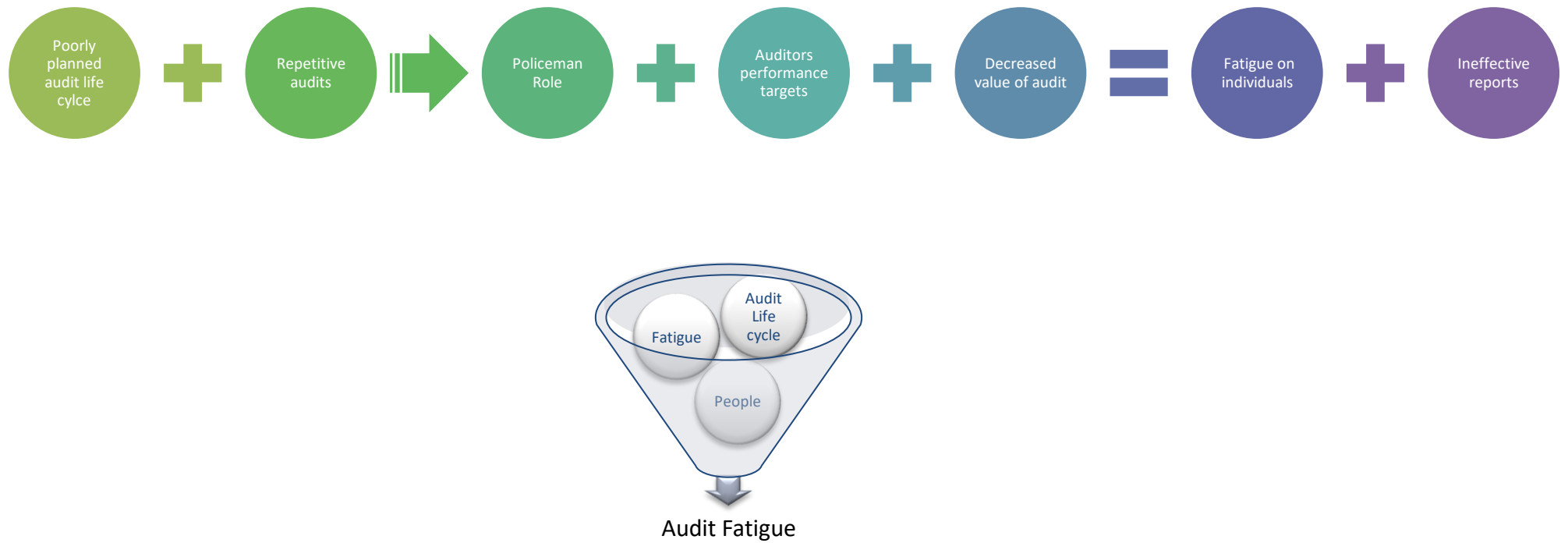
Conceptual Framework

Figure 2. Process of Audit Fatigue



Conceptual Framework

Figure 3. Revised Process of Audit Fatigue(as per the analysis of findings)

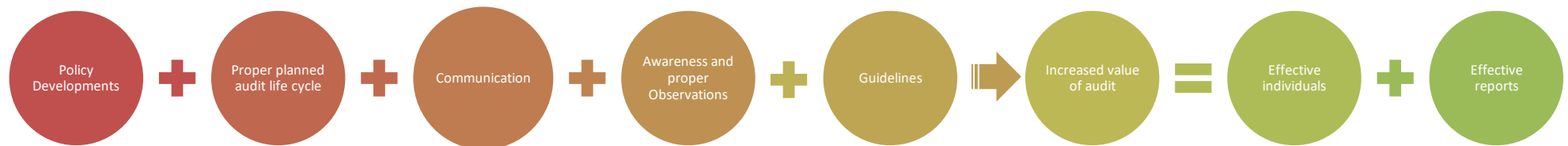


Conceptual Framework

Figure 3. Proposed necessary actions to address Audit Fatigue.



Figure 4. Revised actions to address Audit Fatigue (as per the analysis of findings).



Annexure I: Data Collection Table

Research Question	Data Generation Method (What?)	Purpose Of Data Being Collected (Why?)	Participants And How They Were Selected (Who & How Chosen And How Many?)	Method Of Analysis	Timeframes For Data Generation
How will audit fatigue impact the Department of Social Development Financial Management Division?	1. Questionnaire. 2. Audit Reports. 3. Interview.	Evaluate the impact audit fatigue has on the Department and individuals within, specifically looking at the FMD division.	Interview 7 participants from FMD and Audit dealing with the audit process frequently (Including Management and individuals on the ground level).Provide a questionnaire to 15 participants(12 FMD:3 Audit)	Inductive	4 Months
What is audit fatigue?	1. Books, Journals, and use of Conceptual Framework. 2. Questionnaire. 3. Interview	To develop a theory and understand the meaning of Audit Fatigue.	Interview 7 participants from FMD(4) and Audit(3) dealing with the audit process frequently (Including Management and individuals on the ground level).Provide a questionnaire to 15 participants(12 FMD:3 Audit)	Inductive	4 Months

Research Question	Data Generation Method (What?)	Purpose Of Data Being Collected (Why?)	Participants And How They Were Selected (Who & How Chosen And How Many?)	Method Of Analysis	Timeframes For Data Generation
What are the consequences of Audit Fatigue on the Department of Social Development Financial Management Division?	1. Books, Journals, and use of Conceptual Framework. 2. Questionnaire. 3. Interview 4. Audit Reports	To identify the consequences of Audit Fatigue on the Department of Social Development Financial Management Division.	Interview 7 participants from FMD(4) and Audit(3) dealing with the audit process frequently (Including Management and individuals on the ground level). Provide a questionnaire to 15 participants(12 FMD:3 Audit)	Inductive	4 Months
What actions are necessary to address Audit Fatigue in the Department of Social Development?	1. Questionnaire. 2. Interview	To identify the actions necessary in addressing audit fatigue within the FMD division.	Interview 7 participants from FMD(4) and Audit(3) dealing with the audit process frequently (Including Management and individuals on the ground level). Provide a questionnaire to 15 participants(12 FMD:3 Audit)	Inductive	4 Months

Annexure J: Conceptual Document Table

Research Purpose/Objective	Primary Research Question	Research Rationale	Seminal Authors/Sources	Literature Review – Conceptual Framework	Paradigm	Approach	Data Collection Method(s)	Ethics	Key Findings	Recommendation
<p>To determine the consequences of audit fatigue in terms of service delivery in departments.</p> <p>Provide some insight Into AF and the impact, this has on service delivery.</p> <p>Research Problem</p> <p>Continuous audits may have a negative effect as the key issues are not addressed and increases finding reoccurrences, having an effects the auditees</p>	<p>To determine the consequences of audit fatigue in terms of service delivery in departments.</p> <p>Secondary Questions/</p> <p>What is audit fatigue? What are the factors that influence audit fatigue? And does audit impunity play a part? What are the consequences of audit fatigue on individuals/departments (Linked to primary question)? What actions are necessary to address audit fatigue in the Departments/AG SA?</p>	<p>Due to the lack of understanding of the impact, AF has on Departments and the individuals within.</p> <p>This could result in reducing AF within departments which could lead to effective reports and increased Public service delivery</p> <p>Key Concepts</p> <p>Auditing Fatigue Service delivery Audit Process</p>	<p>1. Primary and secondary data 2. Literature 3. Individuals working in departments. 4. Auditors</p> <p>Key Theories</p> <p>Auditing Organizational Fatigue Service delivery</p>	<p>Theme 1: Auditing (Processes) Theme 2: Organizational Fatigue Theme 3: Link Theme 4: Public Sector Theme 5: Service delivery</p>	<p>Paradigm, Interpretivism</p> <p>Wanting to understand people's behavior</p> <p>social construction of behavior</p>	<p>Qualitative</p> <p>Population</p> <p>Population Parameters</p> <p>One department</p> <p>Specific individuals dealing with audits.</p> <p>Auditors</p> <p>Sampling</p> <p>Non- random sampling shall be enacted, as a sample group will be matched to the overall population of the departments based on key criteria such as individuals that worked with auditors or assisted in the audit process.</p>	<p>Primary – Data collected by the researcher. Secondary – Books, Audit Reports. Literature – journals and grey literature.</p> <p>Data Analysis Method(s)</p> <p>Unit of Analysis 2 Departments</p> <p>Data Analysis Method(s) Inductive reasoning Qualitative data analysis</p>	<p>Provides an ethical conduct structure that should be utilized in terms of the participant information and the reporting of the findings—use of Professional, ethical standards.</p> <p>Limitations</p> <p>The researcher, who is an auditor, could be biased as he understands the audit process and certain limitations thereof.</p> <p>The nature of reporting is another limitation that could occur, as certain information is restricted due to department audit reports being classified information.</p>	<p>• To be determined</p> <p>Anticipated Contribution</p> <p>May lead to the development of mechanisms in dealing with AF and the audit process, thus improving service delivery in South African departments.</p>	<p>• To be determined</p>

MIND MAP:

